

**INDIANA HANDBOOK OF
TAXES, REVENUES,
AND
APPROPRIATIONS**



Indiana Legislative Services Agency
Office of Fiscal and Management Analysis

Fiscal Year 2004

INDIANA HANDBOOK OF TAXES, REVENUES, AND APPROPRIATIONS

Indiana Legislative Services Agency

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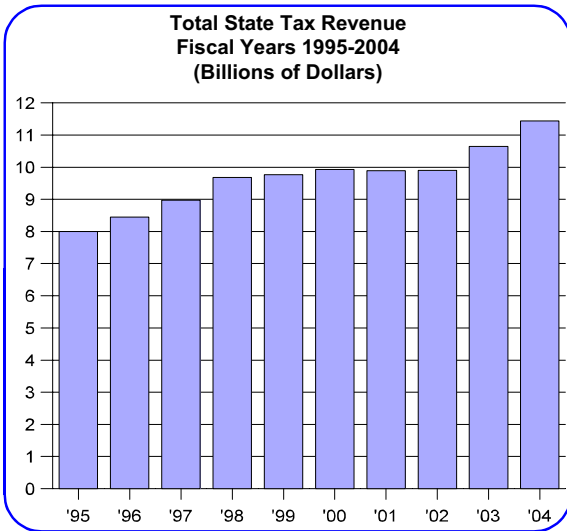
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REVENUE SUMMARY



**FY 2004 SUMMARY OF STATE TAXES
(Millions)**

	Total
Sales Taxes	\$4,759.4
Individual Income Taxes	3,807.9
Motor Fuel Taxes	867.1
Riverboat Taxes*	625.4
Corporate Income Taxes	443.1
Cigarette Taxes	338.7
Insurance Taxes	178.3
Utility Receipts Taxes	167.4
Inheritance Taxes*	140.0
Alcoholic Beverage Taxes	38.5
Financial Institutions*	34.3
Other Taxes	16.2
Property Taxes	8.9
Railroad Car Property Taxes	6.8
Parimutuel Taxes	4.7
Charity Gaming	1.2
Hazardous Waste Disposal*	0.9
TOTAL	\$11,438.8

*State share of revenue.

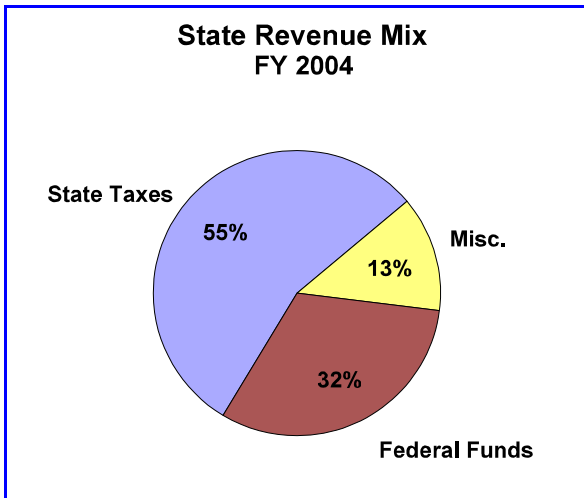
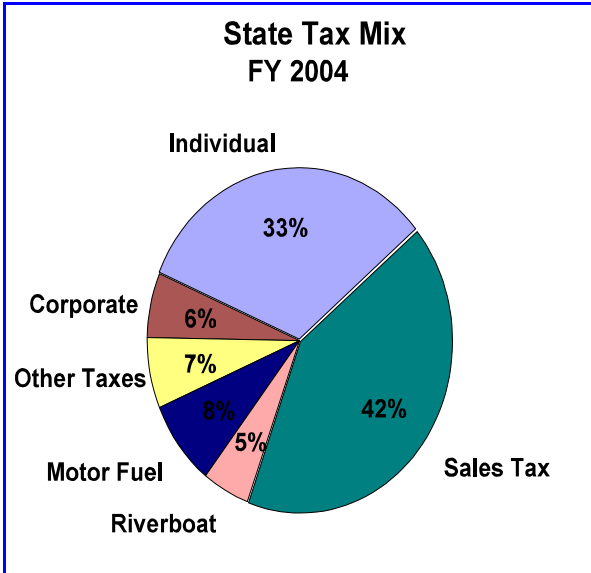
SUMMARY OF FEDERAL AID
(Millions)

Public Welfare	\$4,536.7
Education	719.8
Highways/Transportation	612.8
Public Safety/Regulation	225.2
Other Health	170.7
Trust Funds	94.7
General Government	75.7
Natural Resources	18.8
Higher Education	16.3
Mental Health	0.9
Corrections	2.9
Miscellaneous	55.0
TOTAL	<u>\$6,529.5</u>

**SUMMARY OF PERMITS, LICENSES,
SALES, AND MISCELLANEOUS**
(Millions)

Vehicle Licenses/Non-Bus. Licenses	653.7
Other Fees	474.7
Unemployment Comp Trust Fund	433.3
Fines and Penalties	239.2
Sales NOC	112.4
Lottery	138.5
Individual Support	87.5
County Welfare Tax	68.4
Interest and Dividends	54.2
Products & Manufactured Articles	37.4
Permits, Places & Things	32.9
Business & Personal Licenses	35.6
Other Services Charges	16.8
Examination and Registration Fees	8.8
Sale of Personal Property	3.3
Sale of Public Properties	1.2
Rental of Properties	2.5
Sales of State Land	0.5
Miscellaneous Receipts & Donations	304.1
TOTAL PERMITS, LICENSES, SALES, MISC.	<u>\$2,705.0</u>

TOTAL REVENUE FY 2004 **\$20,656.5**



DEFINITION OF TAX TERMS

Adjusted Gross Income: For individuals, see IC 6-3-1-3.5(a), which modifies "adjusted gross income" (as defined by Sec. 62 of the Internal Revenue Code) by: (1) subtracting amounts exempt because of federal constitutional or statutory law, certain personal exemptions, certain amounts taxed by political subdivisions of other states, certain retirement benefits, and certain amounts previously subject to tax, and; (2) adding the ordinary income portion of certain lump sum distributions and certain other income previously deducted from federal taxable income.

For corporations, see IC 6-3-1-3.5(b), which adjusts "taxable income" (as defined in Sec. 63 of the Internal Revenue Code) by: (1) subtracting amounts exempt because of federal constitutional or statutory law, and certain amounts of foreign source dividends and foreign taxes, and; (2) amounts of charitable contributions deducted in determining federal taxable income.

For trusts and estates, see IC 6-3-1-3.5(e), which reduces "taxable income" (as defined in Sec. 641(b) of the Internal Revenue Code) by the amount exempt because of federal constitutional or statutory law.

Credit: An amount of money subtracted from the amount of tax imposed, producing a lower net tax liability.

Deduction: An amount of money subtracted from the tax base, producing a lower net tax base.

Exemption: Removal of certain persons, transactions, or properties from the burden of a particular tax that would otherwise be imposed. As a general rule, taxpayers have the burden of proving entitlement to exemptions.

General Fund: A fund used to account for all transactions of a governmental unit not accounted for in another fund. It is used to account for the ordinary operations of government financed from taxes and other general revenues.

Gross Income: Total receipts that a taxpayer received as compensation for services, including wages, bonuses, salaries, fees, and commissions, without deductions of any kind.

Refundable Credit: A credit that will generate a refund to the taxpayer if the amount of the credit is larger than the amount of the tax against which it is applied.

Three Factor Formula: The formula used by a company that conducts business in other states to determine Indiana corporate adjusted gross and supplemental net income tax liability. The Indiana tax base for tax years beginning prior to January 1, 1993, is determined by multiplying total income by a fraction, the numerator of which is the property factor plus the payroll factor plus the sales factor, and the denominator is 3. The factors are the percentage of Indiana property divided by total property, Indiana payroll divided by total payroll, and Indiana sales divided by total sales. For tax years that begin within 1993, the sales factor is multiplied by 1.33 and the denominator is 3.33. For tax years that begin within 1994, the sales factor is multiplied by 1.67 and the denominator is 3.67. For tax years that begin on or after January 1, 1995, the sales factor is multiplied by 2 and the denominator is 4.

STATE TAXES

ACCT. NO. 1000-100900; 3800-100900;
3070-109000; 3230-141200;
6590-107900; 2440-176000

Beer	beer wholesalers, unless Indiana brewers
Flavored malt beverages	beer or wine wholesalers, unless Indiana brewers
Hard cider	vintners, farm wineries, wine wholesalers, dining car permittees, or boat wine permittees
Liquor	liquor wholesalers
Wine	liquor wholesalers or wineries
Mixed beverages	liquor wholesalers
Malt	manufacturers, wholesalers, or dealers

RATES:

<u>BEVERAGE</u>	<u>TAX PER GALLON</u>
Beer, flavored malt beverage, hard cider	\$0.115
Liquor, wine--21% or more alcohol	2.68
Wine-less than 21% alcohol	0.47
Mixed bevgs--5% or less alcohol	0.47
Malt	0.05

<u>Year</u>	<u>Beer</u>	<u>Liquor</u>	<u>Wine</u>
FY 2000	127,539,820	7,218,928	7,689,301
FY 2001	123,703,301	7,257,499	7,661,709
FY 2002	126,296,516	7,277,369	7,462,912
FY 2003	125,756,842	7,474,676	7,806,244
FY 2004	124,706,729	7,664,222	8,271,198

EXEMPTIONS: Sales for delivery out of state, for religious uses, as industrial alcohol and denatured alcohol, for use by physicians and pharmacists, and for nonalcoholic uses, plus the manufacture by an individual of wine or beer for use in the home.

ADMINISTRATION: Special Tax Division, Department of State Revenue

REVENUE: Revenue generated by the various portions of the tax rates are outlined in the following table.

Fund	Beverage	Tax/ Gallon	Total Revenue/Fund
General	Beer	\$0.04	
	Liquor	1.00	
	Wine	0.20	
	Malt	0.05	
	Cider	0.115	\$14,230,398
Dedicated PWCF*	Beer	0.0475	
	Liquor	1.17	
	Wine	0.16	\$16,099,778
Enforcement and Administration	Beer	0.0075	
	Liquor	0.11	
	Wine	0.04	\$2,088,015
Pension Relief Fund	Beer		
	Liquor	0.34	
	Wine		\$2,065,419
Addiction Services Fund	Beer	0.02	
	Liquor	0.06	
	Wine	0.02	\$3,078,749
Wine Grape Market Dev.	Beer		
	Liquor		
	Wine	0.05	\$406,885
TOTAL TAXES			\$38,509,244

*Post War Construction Fund -- used for the construction of penal, benevolent, charitable, and educational institutions.

DISTRIBUTION: Fifty percent of the revenue that is distributed to the General Fund is set aside for General Fund purposes, and 50% is allocated to cities and towns according to a formula based on population.

CHARITY GAMING EXCISE TAX

IC 4-32-15

ACCT. NO. 2650-110000-40990

TAXPAYER: Licensed distributors or manufacturers of pull tabs, punchboards, and tip boards.

TAX BASE: Sale of pull tabs, punchboards, and tip boards to qualified organizations licensed for charity gaming.

RATE: 10% of the price paid by a qualified organization for pull tabs, punchboards, and tip boards.

ADMINISTRATION: Department of State Revenue

REVENUE:	FY 2000	\$1,202,031
	FY 2001	\$1,341,199
	FY 2002	\$1,327,440
	FY 2003	\$1,307,499
	FY 2004	\$1,231,525

DISTRIBUTION: Charity Gaming Enforcement Fund. Revenue remaining in the fund after the costs of administration are subtracted is distributed quarterly to the Build Indiana Fund.

CIGARETTE AND TOBACCO PRODUCTS TAX

IC 6-7

ACCT. NO. 1000-100940; 3160-109400
3280-109000; 6590-107900

TAXPAYER: Distributors purchase tax stamps.

TAX BASE: Cartons or packs of cigarettes and cigarette papers, wrappers, and tubes. Cigarettes are taxed at 55.5 cents per pack of 20 cigarettes and 69.375 cents per pack of 25 cigarettes. Other tobacco products such as chewing tobacco, snuff, cigars, and pipe tobacco are taxed at 18% of wholesale cost. Other minor taxes are imposed on cigarette papers and tubes.

PROCEDURE: Distributors must purchase stamps within 6 days after they accept delivery of the cigarettes. The Department of State Revenue approves at least one financial institution in each county to recharge the metered stamping machines.

EXEMPTIONS AND DISCOUNTS: Interstate shipments and sales to the U.S. government. Distributors are given a 1.2% discount as compensation for collecting the tax.

FEES: Distributors must pay an annual registration fee of \$500.

ADMINISTRATION: Special Tax Division, Department of State Revenue

REVENUE:*	FY 2000	\$125,151,467
	FY 2001	\$120,827,423
	FY 2002	\$123,214,753
	FY 2003	\$352,375,144
	FY 2004	\$338,715,656

*Prior to July 1, 2002, the cigarette tax was 15.5 cents per pack. The tax on other tobacco products was 15% of the wholesale price. (Rates were increased by P.L. 192-2002 (ss).)

DISTRIBUTION:*

- Cigarette Tax Fund - 6.6%
- Mental Health Centers Fund - 0.94%
- State General Fund - 83.97%
- Pension Relief Fund - 8.49%

*P.L. 192-2002 (ss) changed the distribution of Cigarette and Other Tobacco Products Tax revenue effective August 1, 2002.

Of the amount distributed to the Cigarette Tax fund, 1/3 goes to the Department of Natural Resources, and 2/3 goes to cities and towns based on population.

Distribution by Fund:

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
Cig. Tax Fund	\$28,445,584	\$27,508,437	\$27,691,237	\$27,089,532	\$22,613,957
Mental Health Ctrs Fund	4,063,655	3,929,774	4,555,329	3,860,367	3,220,776
Gen. Fund	56,069,334	54,021,221	55,031,460	286,581,497	283,791,151
Pen. Relief Fund	36,572,894	35,367,991	35,936,727	34,843,748	29,089,772
Total	\$125,151,467	\$120,827,423	\$123,214,753	\$352,375,144	\$338,715,656

CONTROLLED SUBSTANCE EXCISE TAX

IC 6-7-3

ACCT. NO. 2770-110000

TAXPAYER: Those that deliver, possess, or manufacture controlled substances in violation of state or federal law.

TAX BASE: Weight of controlled substance. Each gram of schedule I, II, III controlled substance is taxed at \$40. Each gram of schedule IV controlled substance is taxed at \$20. Each gram of schedule V controlled substance is taxed at \$10.

PROCEDURE: The tax is due at the time a person receives delivery of, takes possession of, or manufactures a controlled substance in violation of state or federal law. The department shall issue evidence of payment at the time of payment. It must include the following statement: "This evidence of payment does not legalize the delivery, sale, possession, or manufacture of a controlled substance. The unauthorized delivery, sale, possession, or manufacture of a controlled substance is a crime."

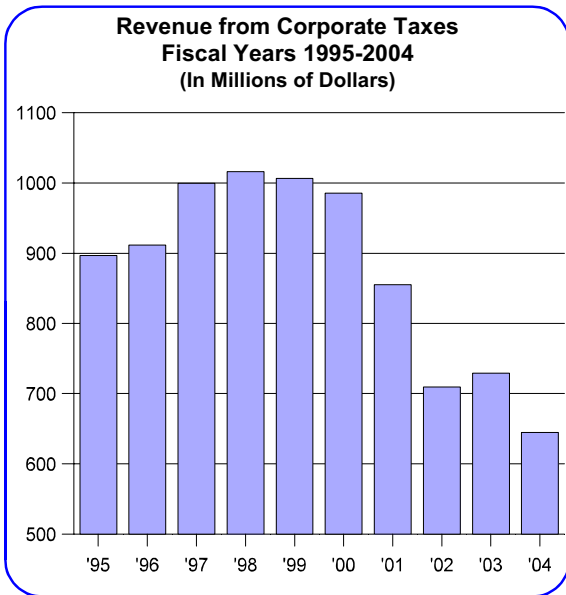
ADMINISTRATION: Criminal Investigation Division, Department of State Revenue

DISTRIBUTION: Controlled Substance Tax Fund. Once the final assessment is verified and the taxpayer has exhausted all administrative remedies, the amounts collected are deposited in the Controlled Substance Tax Fund.

FY 2000	\$104,185
FY 2001	\$250,812
FY 2002	\$282,527
FY 2003	\$181,232
FY 2004	\$188,044

The department may award up to 10% of an assessment to any person who provides information leading to the collection of tax. When a law enforcement agency provides information leading to the collection of tax, the department shall award 30% of the amount collected to the law enforcement agency. Ten percent of the amount deposited in the fund each month shall be awarded to the Law Enforcement Training Board. The department may use 20% of the amount deposited in the fund during a fiscal year to pay costs of administration.

CORPORATE TAXES



NOTE: Includes revenue collections from Corporate Gross and Adjusted Gross Income, Supplemental Net Income, Financial Institutions, and Utility Receipts Taxes. Totals do not include Insurance Premium Taxes.

CORPORATE GROSS INCOME TAX

IC 6-2.1-1 to 6-2.1-8

ACCT. NO. 1000-100900-40120

TAXPAYER: Transactions of all corporations doing business in Indiana.

REPEALED: January 1, 2003.

TAX BASE: Domestic and foreign corporations' total gross receipts from Indiana business. No deductions are allowed for costs, losses, or expenses. Certain exceptions are allowed for the gross receipts of insurance companies, wholesale grain and soybean dealers, wholesale grocers, water softening companies, livestock dealers, livestock slaughterers, and drug wholesalers.

DEDUCTIONS AND EXEMPTIONS:

- The first \$1,000 of taxable income.
- Payments for the return of containers.
- Public transportation fares.
- Cash discounts.
- Receipts for electrical power paid from REMC's to power-producing subsidiaries.
- Receipts of principal through loans, repayments of loans, gifts, withdrawals of deposits, bequests.
- The value of property in like-kind exchanges.
- Receipts of stocks, bonds, and securities in corporate reorganizations.
- Amounts received by a joint agency established under IC 8-1-2.2 that constitute payment by a municipality that is a member of the joint agency for electrical energy that will be sold by the municipality to retail customers.
- Income received by a subchapter S corporation or certain other small business corporations is exempt from the gross tax.
- Any part of a real estate broker's commission remitted to another broker within 5 days of sale.
- Amounts received as tax collections.
- Gross receipts of an international banking facility.
- Insurance proceeds for death, health, disability, or replacement of damaged property.
- Amounts received in condemnation proceedings.
- Certain receipts of athletic events.
- Qualified increased enterprise zone gross income.
- Transfers of new untitled cars between dealers who sell the same make of car.
- Receipts from any part of the transportation of goods by truck or rail in interstate commerce.
- Receipts for transporting passengers by bus or rail in interstate commerce.
- Gross income from commercial printing is exempt if product is shipped outside Indiana.
- A depreciation deduction for resource recovery systems used to dispose of solid waste, hazardous waste, or coal conversion systems if the federal government allows a similar deduction.
- Gross income from the sale of lottery tickets and gross receipts from riverboat gaming are exempt.
- Only certain parts of the gross receipts are taxed for insurance companies, wholesale grain and soybean dealers, wholesale grocers, water softening companies, livestock dealers, and livestock slaughterers.

- An insurance company's receipts are not taxable if the company pays the Premium Tax. Businesses subject to the Financial Institutions Tax are exempt.
- Religious, scientific, charitable, not-for-profit organizations, fraternal groups, labor unions, hospitals, fraternities, sororities, student housing cooperatives, and business leagues are exempt unless the income is unrelated to the reason for the organization's tax exempt status.
- Gross income received by conservancy districts, regional water, sewage, or solid waste districts, county or joint solid waste management districts, and a not-for-profit corporation formed solely for the purpose of supplying water and sewage services to the public is also exempt.
- Gross income received from a qualified investment in a safe harbor lease in an electric generating facility.

CREDITS: The same as those listed in the Corporate Adjusted Gross Income Tax section.

TAX RATE: P.L. 192-2002 (ss) repealed this tax effective 1/1/2003. Prior to the repeal, the tax rate to which corporations were subject was dependent upon the type of business. A lower rate of 0.3% was imposed on wholesale and retail sales, display advertising, commercial printing, and dry-cleaning. The higher rate of 1.2% was imposed on rentals, service income, utility services, interest, passive income, and sales other than normal wholesale and retail sales.

PROCEDURE: The Corporate Gross Income Tax is paid in quarterly estimates, with the last quarterly estimate being the annual return. If a corporation's estimated average quarterly tax liability exceeds \$10,000, the corporation is required to remit payment by means of electronic fund transfer, by delivery in person or by courier. Payment shall be made on or before the date the tax is due.

ADMINISTRATION: Corporate Tax Section, Compliance Tax Division, Department of State Revenue

REVENUE:	FY 2000	\$436,407,324
	FY 2001	\$99,194,274
	FY 2002	\$239,809,424
	FY 2003	\$228,858,688

DISTRIBUTION: General Fund

CORPORATE ADJUSTED GROSS INCOME TAX

IC 6-3; 6-3.1

ACCT. NO. 1000-109040-45100

1000-100900-40120

TAXPAYER: All corporations doing business in Indiana.

TAX BASE: Federal taxable income with 6 modifications: (1) subtract any income that the federal law or Constitution prohibits Indiana from taxing; (2) add deductions allowed for charitable contributions under federal law; (3) add deductions allowed under federal law for state income taxes; (4) apportion income to Indiana based on the average percentage of property owned in Indiana, of payroll paid in Indiana, and of sales volume attributable to Indiana; (5) make an adjustment to disallow the federal bonus depreciation; and (6) add deduction allowed under Sections 172 and 810 of IRC. (See Three Factor Formula, Definitions of Tax Terms.)

DEDUCTIONS AND EXEMPTIONS: Corporate income from public transportation fares. Income of insurance companies who pay the Insurance Premium Tax is exempt. Foreign income of foreign corporations is not taxable. A percentage of a domestic corporation's foreign source dividends, depending on the company's stock ownership. Net operating loss deduction.

RATE: 8.5%

NOTE: Effective January 2005, a 5% rate applies to the amount of income derived by a corporation from sources inside a military base. This rate applies to the taxable year in which the corporation locates its operations in a qualified area and to the next four succeeding years.

CREDITS:

- **Biodiesel Production:** \$1.00 per gallon of biodiesel and \$0.02 per gallon of blended biodiesel (petroleum diesel blended with at least 2% biodiesel) produced at an Indiana facility after January 1, 2004. The total for each credit for all taxpayers and all taxable years may not exceed \$1,000,000.
- **Biodiesel Sales:** \$0.01 per gallon of blended biodiesel (petroleum diesel blended with at least 2% biodiesel) sold by Indiana retailers after January 1, 2004. Total credits for all taxpayers and all taxable years may not exceed \$1,000,000.
- **Buddy System Project:** \$100 credit per computer unit donated.

- **Capital Investment:** 14% of certain qualified investments of at least \$75M, divided over seven years.
- **Coal Combustion Product:** \$2 per ton of increased acquisitions during the taxable year of coal combustion products obtained and used by a manufacturer. Total credits may not exceed \$2,000,000 in a fiscal year.
- **Community Revitalization Enhancement District, Industrial Recovery, Military Base Recovery:** Percent of qualified investments made in these areas as approved by Enterprise Zone Board or Department of Commerce.
- **Economic Development for a Growing Economy:** Incremental income tax withholdings of new employees as approved by the EDGE Board.
- **Enterprise Zone:** Allowed for increased employment expenditures for zone residents. The credit is the lesser of 10% of the increased wages or \$1,500 times the number of eligible employees.
- **Enterprise Zone and Military Base Investment Cost:** Percent of qualified investment in a business located in a zone or a closed military base as approved by the Department of Commerce.
- **Enterprise Zone Loan Interest:** Allowed for interest received from qualified loans.
- **Ethanol Production:** \$0.125 per gallon of ethanol produced after January 1, 2004, at qualified Indiana facilities certified as eligible to receive the credit by the Indiana Recycling and Energy Development Board. Total credits per taxpayer may not exceed \$5.0M; and total credits to all taxpayers in all taxable years may not exceed \$10.0M.
- **Historic Rehabilitation:** 20% of qualified expenditures as approved by DNR. The maximum statewide credit may not exceed \$450,000 annually, except for FY 98 and FY 99 when the cap was \$750,000.
- **Hoosier Business Investment:** An amount equal to the lesser of either 30% of qualified business investment directly related to expanding the workforce in Indiana or the taxpayer's state tax liability growth for tax years 2004 through 2006. Effective July 1, 2003. Credits approved by the EDGE Board.
- **Indiana Colleges and Universities:** One-half of the amount of any contributions (up to the lesser of \$1,000 or 10% of the corporate income) to institutions of higher education.
- **Individual Development Account:** 50% of the amount contributed to a fund if contribution is not less than \$100 or more than \$50,000.
- **Maternity Home:** Up to \$3,000 per home; may not exceed \$500,000 annually.
- **Neighborhood Assistance:** One-half of amounts used to assist

economically disadvantaged areas or to employ, train, or provide technical assistance to individuals who reside in these areas; the maximum is \$25,000. Total tax credits may not exceed \$2,500,000 in a fiscal year.

- **Oil Rerefining Facility Tax Credit:** Based on percent of qualified property taxes paid.
- **Prison Investment:** One-half of any capital investment and one-quarter of any wages paid by a business that hires adult offenders within correctional facilities; the maximum tax credit per employer is \$100,000.
- **Research Expense:** For certain qualified research expenses.
- **Riverboat Building:** 15% of a qualified investment to build or refurbish a riverboat as approved by the Department of Commerce; total amount of credits may not exceed \$1,000,000.
- **Solar or Wind-Powered Energy Systems:** 25% of the cost of materials and installation up to a maximum of \$2,500, depending on the type and capabilities of the system if placed in service before January 1, 1988.
- **Teacher Summer Employment:** 50% of compensation paid but may not exceed \$2,500 per eligible teacher; maximum statewide credits may not exceed \$500,000.
- **21st Century Scholars Program:** One-half the amount of contributions, not to exceed the lesser of the corporation's Adjusted Gross Income Tax liability or \$1,000.
- **Venture Capital Investment:** 20% of annual qualified venture capital investment up to \$500,000 for investment between 2004 and 2008. Total new credits awarded may not exceed \$10M annually.
- **Voluntary Remediation:** Up to the lesser of \$100,000 or 10% of qualified investment cost of environmental remediation incurred before January 1, 2006. Total tax credits may not exceed \$1,000,000 in a fiscal year.

EXEMPT ORGANIZATIONS: Businesses subject to the Financial Institutions Tax, international banking facilities, subchapter S corporations, and federally tax-exempt not-for-profit organizations do not pay the Corporate Adjusted Gross Income Tax.

PROCEDURE: Quarterly payments of 20% of the corporation's estimated annual liability are required when the estimated Adjusted Gross Income Tax liability exceeds \$1,000. Quarterly payments are due on the 20th day of April, June, September, and December with the last quarterly estimate being due on April 15th for a calendar year taxpayer or by the 15th day of the 4th month after the close of

the corporation's tax year. If a corporation's estimated average quarterly tax liability exceeds \$10,000, the corporation is required to remit payment by means of electronic fund transfer, by delivery in person, or by courier. Payment shall be made on or before the date the tax is due.

ADMINISTRATION: Corporate Tax Section, Compliance Division, Department of State Revenue

REVENUE:	FY 2000	\$155,449,476
	FY 2001	\$184,616,290
	FY 2002	\$105,913,255
	FY 2003	\$137,096,150
	FY 2004	\$443,078,035

DISTRIBUTION: Revenues from the 1987 tax increase plus \$10,000,000 are paid into a General Fund account. The remainder is paid into the Property Tax Replacement Fund.

*P.L. 192-2002 (ss) increased the tax rate to 8.5% effective 1/1/2003. The tax rate prior to 1/2003 was 3.4%. Corporate Gross and SNIT taxes were also repealed in this Act.

CORPORATE SUPPLEMENTAL NET INCOME TAX

IC 6-3-8

ACCT. NO. 1000-100900-40100

TAXPAYER: All corporations with Indiana adjusted gross income are subject to this tax, except corporations subject to the Financial Institutions Tax, and subchapter S corporations.

REPEALED: January 1, 2003

TAX BASE: Except for domestic insurance companies, the base is the Indiana adjusted gross income less the greater of the amounts paid in Adjusted Gross Income Tax, the Gross Income Tax, or the Premium Tax.

For domestic insurance companies, the base is the federal taxable income with two adjustments. First, this amount is multiplied by the ratio of the premium receipts from policies insuring persons or property in Indiana to the total premium receipts of the company. Second, the greater of the company's Gross Income Tax payment or the Gross Premiums Tax payment is then subtracted.

DEDUCTIONS AND EXEMPTIONS: None.

RATE: *P.L. 192-2002 (ss) repealed this tax effective 1/1/2003. The tax rate prior to 1/2003 was 4.5%.

CREDITS: The same as those listed in the Corporate Adjusted Gross Income Tax section.

PROCEDURE: The corporate Supplemental Net Income Tax is paid in quarterly estimates, with the last quarterly estimate being the annual return. If a corporation's estimated average quarterly tax liability exceeds \$10,000, the corporation is required to remit payment by means of electronic transfer, by delivery in person, or by courier. Payment shall be made on or before the date the tax is due.

ADMINISTRATION: Corporate Income Tax Section, Compliance Division, Department of State Revenue

REVENUE:	FY 2000	\$358,417,110
	FY 2001	\$558,735,749
	FY 2002	\$342,154,915
	FY 2003	\$206,765,426

.DISTRIBUTION: General Fund.

FINANCIAL INSTITUTIONS TAX

IC 6-5.5

ACCT. NO. 1000-100900-40110
6000-132300

TAXPAYER: Any business which is primarily engaged in the business of extending credit, engaged in leasing that is the economic equivalent of extending credit, or credit card operations. Insurance companies, international banking facilities, federally chartered credit unions, and S corporations are exempt.

TAX BASE: The tax base for financial institutions (except credit unions) is apportioned adjusted gross income with the following adjustments:

Deductions from income include:

- (1) Income derived from sources outside the U.S.
- (2) Debt or portion of debt that becomes worthless (in lieu of the federal bad debt deduction).
- (3) Bad debt reserves included in federal income because of accounting method changes.

- (4) Adjustment in the amount necessary to disallow the federal bonus depreciation.

Additions to income include:

- (1) The federal bad debt deduction.
- (2) The federal charitable contribution deduction.
- (3) The deduction for taxes based on or measured by income and levied by a state.
- (4) Federal interest exemption for state and local bonds minus associated expenses disallowed under the IRC.
- (5) The deduction allowed for net operating losses or net capital losses.
- (6) Adjustments in the amount necessary to disallow the federal bonus depreciation.

Credit union adjusted gross income for a taxable year is total transfers to undivided earnings minus dividends for the taxable year after statutory reserves are set aside. The tax base is determined by taking the taxpayer's

- (1) Indiana adjusted gross income or apportioned income; minus
- (2) the taxpayer's deductible Indiana net operating losses as determined under this section; minus
- (3) the taxpayer's apportioned net capital losses in an amount not to exceed the apportioned net capital gains for the taxable year.

RATE: 8.5%

CREDITS:

Capital Investment
Community Revitalization Enhancement District
EDGE
Enterprise Zone Employer Expense
Enterprise Zone Loan Interest
Individual Development Accounts
Industrial Recovery
Military Base Recovery
Neighborhood Assistance
Rerefined Lubrication Oil Facility
Riverboat Building
Teacher Summer Employment
Voluntary Remediation

PROCEDURE: The corporate income tax laws governing filing returns, making quarterly estimated payments, and other administrative aspects apply to the Financial Institutions Tax.

ADMINISTRATION: Department of State Revenue

REVENUE: FY 2000	\$79,365,830
FY 2001	\$55,594,305
FY 2002	\$63,651,720
FY 2003**	\$123,444,356
FY 2004	\$79,608,594

**Reflects change in payment schedule provided in P.L. 129-2001.

DISTRIBUTION: (1) Local units of government are guaranteed revenues equal to

- (a) the amount received by the taxing unit under the former Financial Institution Taxes in 1989; minus
- (b) the amount to be received by the taxing unit in the year of the distribution from property taxes attributable to personal property of banks.

(2) The remaining revenue collected is deposited in the General Fund.

The distribution for local units of government and the state General Fund may not equal the total revenue collected during the fiscal year due to accounting procedures.

	<u>Local Units of Govt.</u>	<u>General Fund</u>
FY 2000	\$44,319,423	\$35,046,407
FY 2001	\$42,821,642	\$12,772,623
FY 2002	\$42,117,188	\$21,534,532
FY 2003	\$42,907,846	\$80,536,510
FY 2004	\$45,301,106	\$34,307,488

INSURANCE TAXES

Premium Tax, IC 27-1-18-2 ACCT. NO. 1000-102100-40260
Fire Insurance Tax, IC 22-12-6-5 3080-130500-40260

TAXPAYER:

Premium Tax: Insurance companies not organized under the laws of Indiana but doing business here and domestic insurance companies.

Fire Insurance Tax: All insurance companies, domestic and foreign, selling fire insurance in Indiana.

TAX BASE:

Premium Tax: Gross premiums received on policies covering risks in the state, or for marine and transportation companies, gross premiums received on policies written or renewed in the past year minus deductions for reinsurance, premiums, dividends paid to resident insureds, and premiums returned.

Fire Insurance Tax: Gross premiums written on fire risks in Indiana minus reinsurance premiums and premiums returned.

RATE:

Premium Tax: P.L. 144-2000 began the incremental reduction of the Premium Tax from its former level of 2% to 1.3% in 2005. The reduction schedule is as follows:

- 1.9% - 2001
- 1.8% - 2002
- 1.7% - 2003
- 1.5% - 2004
- 1.3% - 2005 and after

Fire Insurance Tax: 0.5% of net premiums.

CREDITS:

- Capital Investment
- Community Revitalization Enhancement District
- EDGE
- Enterprise Zone Loan Interest
- Indiana Comprehensive Health Insurance Association
- Industrial Recovery
- Military Base Recovery
- Rerefined Lubrication Oil Facility

Riverboat Building
Voluntary Remediation

PROCEDURE:

Premium Tax: quarterly estimated returns filed with the Department of Insurance.

Fire Insurance Tax: paid to the Department on or before March 2.

ADMINISTRATION: Financial Records, Dept. of Insurance

REVENUE:

Fiscal Year	Premium Tax	Fire Insurance Tax
2000	\$161,140,173	\$1,983,713
2001	\$145,754,785	\$2,140,084
2002	\$176,154,437	\$2,414,700
2003	\$174,494,076	\$2,798,045
2004	\$175,095,400	\$3,207,692

DISTRIBUTION:

Premium Tax: State General Fund.

Fire Insurance Tax: Fire & Building Services Fund.

UTILITY RECEIPTS TAX

IC 6-2.3

ACCT. NO. 1000-100900-409400

TAXPAYER: Transactions of all entities providing the retail sale of utility services in Indiana.

TAX BASE: Domestic and foreign corporations' total gross receipts from all utility services consumed within Indiana regardless of the point of generation or transmission across state lines. Utility service means the furnishing of any of the following: electrical energy; natural gas used for heat, light, cooling, or power; water, steam, sewage, or telecommunication services.

Taxable receipts include the following: the retail sale of utility services for consumption; judgments or settlements as compensation for lost retail sales; sales to a reseller if the utility is used in hotels, mobile home parks, or marinas; sales of water or gas to another for rebottling; installation, maintenance, repair,

equipment, or leasing services provided to a commercial or domestic consumer that are directly related to the delivery of utility services; and all other receipts not segregated between retail and non-retail transactions.

DEDUCTIONS AND EXEMPTIONS:

- The first \$1,000 of taxable income.
- Bad debt, if gross receipts are reported on an accrual basis.
- A depreciation deduction for resource recovery systems used to dispose of solid or hazardous waste if the federal government allows a similar deduction.
- Payments for the return of containers.
- Receipts exempt under the Mobile Telecommunications Sourcing Act.

EXEMPT ORGANIZATIONS: Conservancy districts; regional water, sewage, or solid waste districts; nonprofit corporation formed solely for the purpose of supplying water and/or sewer services to the public; county or joint solid waste management district; county onsite waste management district.

TAX RATE: 1.4%

PROCEDURE: The Utility Receipts Tax is paid in quarterly estimates due on the 20th day of April, June, September, and December with the last quarterly estimate being the annual return due on April 15th for a calendar year taxpayer. If a corporation's estimated average quarterly tax liability exceeds \$10,000, the corporation is required to remit payment by means of electronic fund transfer, by delivery in person or by courier. Payment shall be made on or before the date the tax is due.

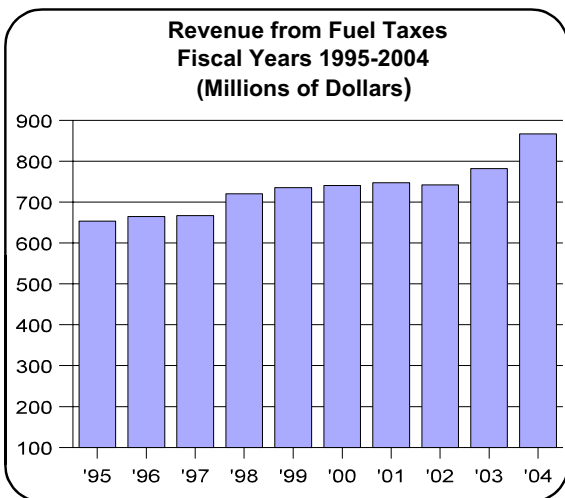
ADMINISTRATION: Corporate Tax Section, Compliance Tax Division, Department of State Revenue

REVENUE:	FY 2003*	\$75,907,721
	FY 2004	\$167,401,147

DISTRIBUTION: General Fund

*Tax effective January 1, 2003. FY 2003 revenue collections reflect first two quarterly payments for tax year 2003.

FUEL TAXES



FUEL TAXES

Gasoline Tax, IC 6-6-1.1

Special Fuel Tax, IC 6-6-2.5

Motor Carrier Fuel Tax, IC 6-6-4.1

Inventory Tax, IC 6-6-1.1-209

Motor Carrier Surcharge Tax, IC 6-6-4.1-4.5

Alternative Fuel Decals, IC 6-6-2.1

HISTORY OF FUEL TAX RATES:

Gasoline Tax (IC 6-6-1.1)

1943 - \$0.04 per gal.

1957 - \$0.06 per gal.

1969 - \$0.08 per gal.

1980 - Average price times 8% (max. rate \$0.12 per gal.)

1981 - Average price times 8% (max. rate \$0.14 per gal.)

1982 - 10% of average price up to \$1.00 plus 8% of price above \$1.00 with a max. rate of \$0.14 per gal.

(Rate equaled \$0.111 per gallon for these years)

1985 - \$0.14 per gal.

1988 - \$0.15 per gal.

2002 - \$0.18 per gal., effective January 1, 2003

Special Fuel Tax (IC 6-6-2.5)

1943 - \$0.04 per gal.
 1957 - \$0.06 per gal.
 1969 - \$0.08 per gal.
 1980 - taxed same as Gasoline Tax
 1985 - \$0.15 per gal.
 1988 - \$0.16 per gal.

Motor Carrier Fuel Use Tax (IC 6-6-4.1)

1982 - taxed same as Gasoline Tax
 1985 - taxed same as Special Fuel Tax

Motor Carrier Surcharge Tax (IC 6-6-4.1-4.5)

1985 - \$0.08 per gal.
 1988 - \$0.11 per gal.

REVENUE:

Total Gasoline and Fuel Use Tax Revenues	
FY 2000	\$741,065,005
FY 2001	\$747,448,281
FY 2002	\$742,058,819
FY 2003	\$781,915,283
FY 2004	\$867,081,114

DISTRIBUTION:

Funds Receiving Revenue	Percent of Total Revenue
Motor Vehicle Highway Account	58.19%
State Highway Fund	19.41%
Highway Road and Street Fund	8.16%
Special Distribution Account	5.77%
State Highway Road Construction and Improvement Fund (Bonding)	7.48%
Motor Carrier Regulation Fund	0.99%
	<u>100.00%</u>

GASOLINE TAX

IC 6-6-1.1 ACCT. NO. 3940-110000-40400; 3010-109400-40400
6250-109400-40400; 6250-109400-40440
4580-100100-40400; 3010-109400-40420
3940-130000-40400; 4000-108000-45190

TAXPAYER: Licensed gasoline distributors who are the first to receive the gasoline in the state. The tax is added to the selling price.

TAX BASE: All invoiced gallons of gasoline received less any authorized deductions.

RATE: The current rate of tax per gallon is \$0.18.

PROCEDURE: Licensed distributors make monthly payments based on invoiced gallons received minus a 1.6% distributor allowance to cover evaporation, shrinkage, losses, and collection expenses. Information reports and tax payments are due (or must be postmarked) by the 20th day of each month. Licensed gasoline distributors whose monthly tax payments average \$20,000 or higher must remit the tax monthly through electronic funds transfer (EFT), by delivery in person, or by courier and must be made on or before the date the tax is due.

EXEMPTIONS: Gasoline sold to a person who has been issued an exemption permit and who operates either an airport where gasoline is sold for the exclusive purpose of propelling aircraft engines or a marine facility, except a taxable marine facility, where gasoline is sold for the exclusive purpose of propelling motorboat engines. Gasoline exported from Indiana to another state, territory, foreign country, or other jurisdiction. Gasoline sold to the U.S. government, an agency of the U.S. government, or an instrumentality of the U.S. government. Gasoline used by a licensed distributor for any purpose other than the generation of power for the propulsion of motor vehicles upon public highways. Gasoline received by a licensed distributor and thereafter lost or destroyed except by evaporation shrinkage or unknown cause while the distributor is still the owner. Gasoline sold to a post exchange or other concessionaire on a federal reservation within Indiana.

REFUNDS: A consumer is entitled to a refund of Gasoline Tax paid on gasoline purchased or used for operating stationary gas

engines, equipment mounted on motor vehicles whether or not operated by the engine propelling the motor vehicle, a tractor used for agricultural purposes, implements of husbandry as defined in IC 9-13-2-77, motorboats or aircraft, cleaning or dyeing, operating a taxicab as defined in IC 6-6-1.1, local transit systems which qualify under IC 6-6-1.1-902, other commercial use, except propelling motor vehicles operated in whole or in part on an Indiana public highway, and gasoline in excess of 100 gallons which is lost or destroyed. Consumers may claim a Gasoline Tax refund by filing a refund claim (Form GR-4136) within three years from the date the gasoline was purchased.

PENALTY: Persons who fail to file a monthly report or pay the full amount of tax shown on their report on or before the due date are subject to a penalty of 10% of the tax due and interest at the current rate. In addition, a civil penalty of \$100 per violation is due for failure to file a report or for filing an incomplete report.

ADMINISTRATION: Special Tax Division, Department of State Revenue

REVENUE:	FY 2000	\$464,152,697
	FY 2001	\$493,684,277
	FY 2002	\$480,808,901
	FY 2003	\$518,295,502
	FY 2004	\$582,610,736

DISTRIBUTION: The Gasoline Tax revenue is distributed in the following manner:

- (a) 1/9 of the total tax collected is deposited into the State Highway Road Construction and Improvement Fund (Bonding).
- (b) 1/18 of the total tax collected is deposited into the State Highway Fund (INDOT).
- (c) 1/18 of the total tax collected is deposited into the Gas Tax Fund for later distribution through the Motor Vehicle Highway Account formula (effective January 1, 2003).
- (d) \$25 M is deposited into the Special Distribution Account (60% of which is distributed to local units and 40% is distributed to the State Highway Fund (INDOT)).

(e) Of the remainder, 75% is deposited into the Motor Fuel Tax Fund (Motor Vehicle Highway Account). The remaining 25% is deposited into the Highway Road and Street Fund, 55% of which is deposited into the Primary Highway System Special Account (INDOT) and 45% is deposited into the Local Road and Street Account.

MOTOR CARRIER FUEL TAX

IC 6-6-4.1

ACCT. NO. 6250-109400-40410
3010-109400-41000; 6250-109400-41000

TAXPAYER: A carrier who operates or causes to be operated a commercial motor vehicle on any highway in Indiana.

TAX BASE: The total amount of motor fuel consumed by commercial motor vehicles operated by a carrier in its operations on highways in Indiana. The tax imposed does not apply to that portion of motor fuel used to propel equipment mounted on a motor vehicle having a common reservoir for locomotion on the highway and the operation of such equipment.

RATE: The rate of tax per gallon is \$0.16.

PROCEDURE: The tax is paid quarterly by the carrier to the Department on or before the last day of the month immediately following the quarter. The tax is based on the amount of fuel consumed in Indiana. The amount of motor fuel consumed by a carrier is the total amount of motor fuel consumed in its entire operations within and without Indiana multiplied by a fraction, the numerator of which is the total number of miles traveled in Indiana, and the denominator of which is the total number of miles traveled within and without Indiana. If no records show the total number of miles traveled, it is presumed that one gallon is consumed for every 4 miles traveled.

EXEMPTIONS: Motor vehicles operated by the state, a subdivision of the state, the United States, or an agency of states; a school bus operated on behalf of a state or political subdivision of a state; a vehicle used in casual or charter bus operations; vehicles registered as farm vehicles by the Bureau of Motor Vehicles or under a similar law of another state; trucks with dealer registration plates; and an intercity bus as defined in IC 9-13-2-83.

CREDITS: A carrier is entitled to a credit against the tax if the carrier, or lessor operating under the carrier's annual permit, has paid the Gasoline or Special Fuel Tax on the motor fuel purchased in Indiana, consumed the fuel outside Indiana and paid a gasoline, special fuel, or road tax with respect to the fuel in one or more other states or jurisdictions.

ADMINISTRATION: Special Tax Division, Department of State Revenue

REVENUE:	FY 2000	\$5,745,168
	FY 2001	\$3,727,205
	FY 2002	\$5,068,712
	FY 2003	\$5,186,199
	FY 2004	\$6,759,441

DISTRIBUTION: State Highway Fund.

MOTOR CARRIER SURCHARGE TAX

IC 6-6-4.1-4.5

ACCT. NO. 6250-109500-40420
2270-10900-40420; 3010-109400-40440

TAXPAYER: A carrier who operates or causes to be operated a commercial motor vehicle on any highway in Indiana.

TAX BASE: The total amount of motor fuel consumed by commercial motor vehicles operated by a carrier in its operations on highways in Indiana. The tax imposed does not apply to that portion of motor fuel used to propel equipment mounted on a motor vehicle having a common reservoir for locomotion on the highway and the operation of such equipment.

RATE: The rate of tax is \$0.11 per gallon. This tax is in addition to any other motor fuel tax imposed.

PROCEDURE: The tax is paid quarterly by the carrier to the Department on or before the last day of the month immediately following the quarter. The amount of motor fuel consumed by a carrier is the total amount of motor fuel consumed in its entire operations within and without Indiana multiplied by a fraction, the numerator of which is the total number of miles traveled in Indiana, and the denominator of which is the total number of

miles traveled within and without Indiana. If no records show the total number of miles traveled, it is presumed that one gallon is consumed for every 4 miles traveled.

EXEMPTIONS: Motor vehicles operated by the state, a subdivision of the state, the United States, or an agency of states; a school bus operated on behalf of a state or political subdivision of a state; a vehicle used in casual or charter bus operations; vehicles registered as farm vehicles by the Bureau of Motor Vehicles or under a similar law of another state; trucks with dealer registration plates; and an intercity bus as defined in IC 9-13-2-83.

ADMINISTRATION: Special Tax Division, Department of State Revenue

REVENUE:	FY 2000	\$84,337,853
	FY 2001	\$98,641,207
	FY 2002	\$85,872,783
	FY 2003	\$85,721,027
	FY 2004	\$93,884,856

DISTRIBUTION: 45.5% is deposited into the State Highway Fund, 45.5% is deposited into the Motor Vehicle Highway Account, and 9% is deposited into the Motor Carrier Regulation Fund administered by the Department.

MOTOR FUEL INVENTORY TAX

IC 6-6-1.1-209,	ACCT. NO. 3940-110000; 3010-109400
6-6-2.1-202	6250-109400; 4580-100100

TAXPAYER: Persons having title to gasoline and authorized unlicensed dealers who have special fuel in their taxable storage facilities held for resale on the effective date of an increase in the Gasoline or Special Fuel Tax rates are subject to the Inventory Tax.

TAX BASE: Gallons of gasoline or special fuel held for resale.

RATE: The tax rate is equal to the difference of the increased license tax rate minus the previous license tax rate.

PROCEDURE: Persons subject to the tax take inventory of the gallonage in storage on the day a tax rate change takes effect. The person reports the gallonage on forms provided by the

Department of State Revenue and pays the tax within 30 days of the inventory date.

ADMINISTRATION: Special Tax Division, Department of State Revenue

REVENUE:	FY 2000	\$0
	FY 2001	\$0
	FY 2002	\$0
	FY 2003	\$1,759,296
	FY 2004	\$0

DISTRIBUTION: Same as Gasoline Tax and Special Fuel Tax.

NOTE: The Inventory Tax is imposed only when there is an increase in the Gasoline Tax and/or the Special Fuel Tax. Because there was no increase in either tax between FY 91 and FY 02, there was no revenue collected. The Gasoline Tax last was increased to \$0.18 per gallon, effective January 1, 2003.

SPECIAL FUEL TAX

IC 6-6-2.5 ACCT. NO. 3940-12000-40400;
6250-109400-404200; 6250-109400-404300;
3010-109400-40410; 3010-109400-404300

TAXPAYER: Licensed special fuel suppliers who sell special fuel from a terminal rack located in Indiana, licensed permissive suppliers who sell special fuel for import into Indiana, or persons who purchase special fuel tax-exempt and subsequently use the fuel in a taxable manner.

TAX BASE: Special fuel sold or used in producing or generating power for propelling motor vehicles, except fuel used for non-highway purposes, used as heating oil, or in trains.

RATE: The rate of tax per gallon is \$0.16.

PROCEDURE: Licensed special fuel suppliers and permissive suppliers must file their monthly information reports and tax payments by the 15th day of each month. Persons who purchase special fuel tax-exempt and subsequently use the fuel in a taxable manner must file quarterly reports and tax payments by the 15th day of the month following the end of the quarter.

EXEMPTIONS: Special fuel sold by a supplier to a licensed exporter for export from Indiana to another state or country to which the exporter is specifically licensed to export, exports by a supplier, exports for which the destination state special fuel tax has been paid to the supplier and proof of export is available in the form of a destination state bill of lading, special fuel sold to the United States or agency or instrumentality thereof, special fuel sold to a post exchange or other concessionaire on a federal reservation in Indiana, special fuel sold to a public transportation corporation established under IC 36-9-4 and used for the transportation of persons for compensation within the territory of the corporation, special fuel sold to a public transit department of a municipality and used for the transportation of persons for compensation within a service area no part of which is more than five miles outside the corporate limits of the municipality, special fuel sold to a common carrier of passengers, including a business operating a taxicab (as defined in IC 6-6-1.1-103(1)) and used by the carrier to transport passengers within a service area that is not larger than one county and counties contiguous to that county, the portion of special fuel used to operate equipment attached to a motor vehicle if the fuel was placed into the fuel supply tank of a motor vehicle that has a common fuel reservoir for travel on a highway for the operation of equipment, and special fuel used for non-highway purposes, used as heating oil, or in trains. Special fuel exempt for non-highway purposes, as heating oil, or in trains, shall have dye added to it at or before the time of withdrawal from a terminal or refinery rack.

REFUNDS: Either an end seller or end user may obtain a refund for tax paid, undyed special fuel subsequently used in a nontaxable manner. In order for the end seller to obtain a claim for refund, the seller must receive a properly completed SFT-E exemption certificate from each end user and submit a properly completed SF-1932 claim for refund form to the Special Tax Division. In order for the end user to obtain a claim for refund, the user is not permitted to file a claim for a refund for the same sale/purchase of special fuel.

PENALTY: Persons who fail to file monthly reports or pay the full amount of tax due shown on their reports on or before the due date must pay either a 10% penalty or \$5.00, whichever is greater.

ADMINISTRATION: Special Tax Division, Department of State Revenue

REVENUE*: FY 2000	\$186,794,060
FY 2001	\$151,335,639
FY 2002	\$170,308,423
FY 2003	\$172,712,555
FY 2004	\$183,826,081

*Revenue amounts include fee revenues from alternative fuel decals (IC 6-6-2.1).

DISTRIBUTION: The first \$25,000,000 is distributed 60% to local units and 40% to the Department of Transportation. The remainder is deposited 75% to the Motor Vehicle Highway Account and 25% to the Highway, Road, and Street Account.

MARINE FUEL TAX

IC 6-6-1.1

ACCT. NO. 3420-130300-40400

TAXPAYER: Licensed gasoline distributors who are the first to receive gasoline in the state. The tax is added to the selling price.

TAX BASE: Total gallons of gasoline sold to a taxable marine facility defined as a marina located on an Indiana lake.

RATE: The rate of tax per gallon of gasoline sold is \$0.18.

PROCEDURE: Licensed distributors make monthly payments based on invoiced gallons received minus a 1.6% allowance to cover evaporation, shrinkage, losses, and collection expenses. Information reports and tax payments are due by the 20th day of each month. The total amount of gasoline sold to taxable marine facilities during the month is identified on the Distributors Monthly Report. The total tax paid each month as a result of these sales is then transferred into the Fish and Wildlife Fund of the Department of Natural Resources.

EXEMPTIONS: Gasoline sold to a person who has been issued an exemption permit and who operates a marine facility, except a taxable marine facility, and sells gasoline at that facility for the exclusive purpose of propelling motorboat engines.

ADMINISTRATION: Special Tax Division, Department of State Revenue

REVENUE:	FY 2000	\$35,227
	FY 2001	\$59,953
	FY 2002	\$226
	FY 2003	\$281,309
	FY 2004	\$44,004

DISTRIBUTION: Fish and Wildlife Fund.

HAZARDOUS WASTE DISPOSAL TAX

IC 6-6-6.6	ACCT. NO. 6130-106400-40240
	6130-106700-40240; 6130-110000-40240

TAXPAYER: Operators of hazardous waste disposal sites.

TAX BASE: Hazardous waste disposed of in a disposal facility or by underground injection.

RATE: \$11.50 per ton.

The tax rate on hazardous waste generated outside Indiana and disposed of in an Indiana facility is the greater of the rate listed above or the amount of tax imposed by the state of origin. The maximum liability for underground injection is \$25,000 per year per taxpayer.

PROCEDURE: Filed quarterly with the Department of State Revenue.

ADMINISTRATION: Special Tax Division, Department of State Revenue

REVENUE:	FY 2000	\$1,770,060
	FY 2001	\$1,542,515
	FY 2002	\$1,304,532
	FY 2003	\$1,122,568
	FY 2004	\$1,219,168

DISTRIBUTION: 75% is deposited in the Hazardous Substances Response Trust Fund and 25% in the county general fund where the facility is located.

The Hazardous Substances Response Trust Fund is used as (1) a state match for federal superfund money; (2) emergency state

assistance; and (3) state cleanups.

Revenue is distributed to the various counties as follows:

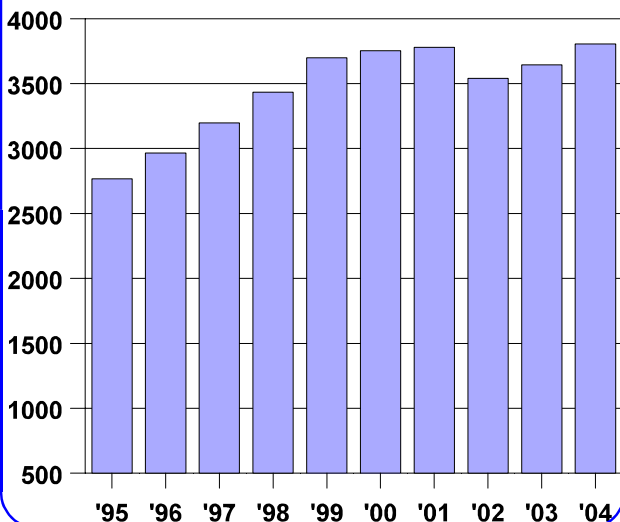
Hazardous Substances Response Trust Fund

FY 2000	\$1,327,545
FY 2001	\$1,165,859
FY 2002	\$978,549
FY 2003	\$841,926
FY 2004	\$914,376

<u>County</u>	<u>FY 2000</u>	<u>FY 2001</u>	<u>FY 2002</u>	<u>FY 2003</u>	<u>FY 2004</u>
Porter	\$63,139	\$29,994	\$29,314	\$38,939	\$25,496
Putnam	\$379,376	\$346,662	\$296,669	\$241,703	\$279,296
Total	\$442,515	\$376,656	\$325,983	\$280,642	\$304,792

INDIVIDUAL INCOME TAXES

**Revenue from Individual Income Tax
Fiscal Years 1995 - 2004
(Millions of Dollars)**



INDIVIDUAL ADJUSTED GROSS INCOME TAX

IC 6-3; 6-3.1

ACCT. NO. 1000-100900-40050

1000-100900-40060; 6070-109000-400600

TAXPAYER: Individuals, partners, stockholders in subchapter S corporations, trusts, estates, and nonresidents with income from sources in Indiana.

TAX BASE: Except for trusts and estates, the base is the federal adjusted gross income with additions of the amounts subtracted on federal returns for interest income, net operating losses derived from sources outside of Indiana, state income taxes, recoveries of previously allowed deductions, and the ordinary income part of certain lump sum distributions that are "averaged" for federal income tax. For trusts and estates, the tax base is the federal taxable income, subtracting only the income that the federal law or Constitution prohibits taxing. Income and deductions are reduced proportionately to apply only to Indiana

income for part-year Indiana residents.

DEDUCTIONS AND EXEMPTIONS:

- **Income exempt** under federal law or the Constitution.
- **\$1,000 exemption** for the taxpayer, spouse, and each dependent claimed on the federal return.
- **Additional \$1,500 exemption** for dependent children under the age of 19 or full-time student who is under the age of 24.
- **Supplemental railroad annuities.**
- **\$1,000 exemption** for each individual age 65 or over and/or blind.
- **Additional \$500** for individuals aged 65 or over with AGI less than \$40,000.
- **Military retirement or survivor's military service benefits** for individuals at least 60 years old up to \$2,000.
- **Military income** up to \$2,000.
- **Federal civil service annuity income** for individuals over 61, less any social security or railroad retirement income, up to \$2,000.
- **Disability retirement:** portion of income received by an individual who is less than 65, retired, and is permanently and totally disabled.
- **Federal social security and railroad retirement benefits** included in a taxpayer's federal gross income.
- **Rent** up to \$2,500.
- **Income** up to \$2,000 subject to an income tax by a political subdivision of another state.
- **Home insulation expense** up to \$1,000 for installations.
- **Net operating losses** derived from sources outside of Indiana.
- **Unemployment compensation:** partial deduction based on a formula.
- **Federal employee paid leave.**
- **Foreign source dividends.**
- **Enterprise Zone adjusted gross income deduction** for a qualified employee working and living in an enterprise zone equal to the lesser of 1/2 of earnings or \$7,500.
- Under certain circumstances, income of individuals residing in **county homes** is no longer subject to the Individual Income Tax.
- **Prize money** from the Indiana State Lottery for prizes \$1,200 or less.
- **Crime Stoppers Award** up to \$1,000.

- **Export income:** A portion of a taxpayer's adjusted gross income attributable to income earned in maritime opportunity districts.
- **Employee medical care savings accounts deposits.**
- **Property taxes** paid for an individual's principal place of residence up to \$2,500.
- **Qualified long term care insurance premiums.**
- **Holocaust settlement payments.**
- **September 11th compensation payments.**

RATE: 3.4%

CREDITS:

- **Biodiesel Production:** \$1.00 per gallon of biodiesel, and \$0.02 per gallon of blended biodiesel (petroleum diesel blended with at least 2% biodiesel), produced at an Indiana facility after January 1, 2004. The total for each credit for all taxpayers and all taxable years may not exceed \$1,000,000.
- **Biodiesel Sales:** \$0.01 per gallon of blended biodiesel (petroleum diesel blended with at least 2% biodiesel) sold by Indiana retailers after January 1, 2004. Total credits for all taxpayers and all taxable years may not exceed \$1,000,000.
- **Buddy System Project:** \$100 per unit of qualified computer equipment donated to school service centers.
- **Capital Investment:** 14% of the value of qualified investment in a business project having an estimated total cost of at least \$75 M and located in Shelby County. The tax credit must be taken over at least a 7-year period.
- **Coal Combustion Product:** \$2 per ton of increased acquisitions during the taxable year of coal combustion products obtained and used by a manufacturer. Total credits may not exceed \$2,000,000 in a fiscal year.
- **Community Revitalization Enhancement District, Industrial Recovery, Military Base Recovery:** percent of qualified investments made in these areas as approved by Enterprise Zone Board or Department of Commerce.
- **Earned Income Tax Credit:** 6% of Federal Earned Income Credit received by taxpayer in 2003, 2004, and 2005. The credit expires December 31, 2005.
- **Economic Development for Growing Economy:** incremental income tax withholdings of new employees as approved by the EDGE Board.
- **Enterprise Zone:** allowed for increased employment

expenditures equal to the lesser of 10% multiplied by the increased wages, or \$1,500 multiplied by the number of qualified employees.

- **Enterprise Zone or Military Base Investment Cost:** percent of qualified investment in a business located in a zone or a closed military base as approved by the Department of Commerce.
- **Enterprise Zone Loan Interest:** allowed for interest received from qualified loans.
- **Ethanol Production:** \$0.125 per gallon of ethanol produced after January 1, 2004, at qualified Indiana facilities certified as eligible to receive the credit by the Indiana Recycling and Energy Development Board. Total credits per taxpayer may not exceed \$5.0M; and total credits to all taxpayers in all taxable years may not exceed \$10.0M.
- **Historic Rehabilitation:** 20% of qualified expenditures as approved by DNR. The maximum statewide credit may not exceed \$450,000 annually, except for FY 98 and FY 99 when the cap was \$750,000.
- **Hoosier Business Investment:** an amount equal to the lesser of either 30% of qualified business investment directly related to expanding the workforce in Indiana or the taxpayer's state tax liability growth effective for qualified investment made in tax years 2004-2007. Credits approved by the EDGE Board.
- **Income taxes paid to other states:** up to 3.4% of the income taxed by other states.
- **Indiana colleges and universities:** one-half of contributions to institutions of higher education up to \$100 (\$200, joint return).
- **Individual Development Account:** 50% of the amount contributed to a fund if contribution is not less than \$100 or more than \$50,000.
- **Maternity Home:** up to \$3,000 per home, may not exceed \$500,000 annually.
- **Neighborhood Assistance:** one-half of amounts used in approved programs, up to \$25,000. Total tax credits may not exceed \$2,500,000 in a fiscal year.
- **Prison Investment:** one-half of any capital investment and one-quarter of any wages paid by a business that hires adult offenders within correctional facilities; the maximum tax credit per employer is \$100,000.
- **Property Taxes Paid on Homesteads:** an amount for property taxes paid on the taxpayer's principal place of residence,

provided the taxpayer's earned income is less than \$18,600, the taxpayer owns the residence, the residence is located in Lake County, and the taxpayer does not claim the income tax deduction for property taxes paid on the residence.

- **Rerefined Lubrication Oil Facility:** percent of property taxes paid each year on real property containing a rerefining facility and personal property used in the rerefining process as determined by the Department of Commerce. The credit is 100% for taxes paid in 2001, declines to 20% for taxes paid in 2005, and expires in 2006.
- **Research Expense:** for certain qualified research expenses incurred.
- **Residential Historic Rehabilitation:** 20% of qualified expenditures as approved by DNR for the preservation or rehabilitation of the taxpayer's principal residence. The maximum statewide credit may not exceed \$250,000 annually.
- **21st Century Scholar Program:** one-half of contributions up to \$100 for individual (\$200, joint return)
- **Unified Tax Credit for Elderly:** declining refundable credit for individuals with adjusted gross income less than \$10,000, the value of the credit depending on income and marital status.
- **Venture Capital Investment:** 20% of annual qualified venture capital investment up to \$500,000 for investment between 2004 and 2008. Total new credits awarded may not exceed \$10M annually.
- **Voluntary Remediation:** qualified investment in voluntary remediation incurred before January 1, 2006. The credit is equal to the lesser of either \$100,000 or 10% of the qualified investment. Total tax credits may not exceed \$1,000,000 in a fiscal year.

PROCEDURE: 3.4% of wages of employees are withheld by employers and paid to the Department of State Revenue either by the 20th day after the end of the month or quarterly, depending on the amount of total withholding. Upon the request of a pensioner, the person paying the pensioner shall withhold income tax.

All other income is reported annually with provisions for quarterly estimated tax payments. Annual taxpayer returns are due April 15.

ADMINISTRATION: Income Tax Individual Section,
Compliance Division, Dept. of State Revenue

REVENUE:	FY 2000	\$3,753,339,515
	FY 2001	\$3,779,805,446
	FY 2002	\$3,540,819,068
	FY 2003	\$3,644,159,446
	FY 2004	\$3,807,860,871

DISTRIBUTION: 86% to the state General Fund and 14% to the Property Tax Replacement Fund.

**INDIVIDUAL INCOME TAX
TAX YEAR 2002 STATISTICS*
STATEWIDE TOTALS**

	Grand Total	
	Returns	Amount (\$)
Total Indiana Income	2,810,990	\$106,765,399,000
Tax Add-back**	78,356	\$340,374,797
Homeowner's Prop. Tax Deduction	1,310,138	\$1,421,881,208
Renter's Deduction	640,768	\$1,207,435,105
Social Security Deduction	210,973	\$1,709,228,680
Railroad Retirement Deduction	8,920	\$84,598,116
Military Service Deduction	36,513	\$72,175,600
Civil Service Annuity Deduction	4,229	\$7,449,500
Total Indiana Deductions	2,036,524	\$5,723,413,321
Indiana AGI	2,977,031	\$109,535,281,962
Federal Exemptions	2,904,471	\$6,074,734,989
Dependent Child Exemption	915,458	\$2,482,249,005
Over 65 and/or Blind Exemption	453,804	\$630,552,992
Low Income Elderly Exemption	351,273	\$237,265,000
Total Exemptions	2,650,774	\$9,156,118,191
Indiana Taxable Income	2,904,471	\$101,567,362,008
County Tax Due	2,267,240	\$814,254,689
Sales Tax Due	27,328	\$1,156,323
Estimated Penalty	84,158	\$6,644,291
2002 Estimate Paid With Return	325,353	\$635,382,602
College Credit	82,741	\$7,838,922
Elderly Credit	119,961	\$6,852,110
Earned Income Tax Credit	95,463	\$17,014,578
Lake Co. Res. Property Tax Credit	24,717	\$7,049,151
Taxes Paid to Other States	84,941	\$92,313,868
Taxes Paid to Localities in Other States	23,885	\$6,156,653
Schedule 2 Credits	187,444	\$111,050,019
Total Credits	2,797,398	\$4,511,662,473
Total Amount Owed	686,944	\$282,204,329
Amount Overpaid	2,131,031	\$512,869,032
Non-Game Fund	33,107	\$407,162
Net Refunds Due	2,142,931	\$451,724,379

*Totals may not be comparable to prior years as some fields have been calculated with information from other fields in lieu of using entered totals.

**Includes add-backs for deductions under the federal Job Creation and Workers Assistance Act of 2002 that were not recognized by Indiana.

INHERITANCE TAX

Inheritance Tax, IC 6-4.1-2 ACCT. NO. 1000-100900-40130

Estate Tax, IC 6-4.1-11

Generation-Skipping Transfer Tax, IC 6-4.1-11.5

TAXPAYER: Class A, B, or C transferees:

Class A - Parent, grandparent, child, stepchild, grandchild;

Class B - Sister, brother, niece, nephew, daughter-in-law, son-in-law;

Class C - Aunt, uncle, and all other transferees who are neither Class A nor Class B.

TAX BASE: Indiana Residents: Real and tangible property with a situs in Indiana and intangible property wherever located;
 Indiana Nonresidents: Real and tangible personal property that has situs in Indiana and is transferred at death.

Net Taxable Value of Transfer		Inheritance Tax		
From	To	Amount +	% of Excess	Over
Class A Transferees				
\$0	\$25,000	\$0	1%	\$0
25,000	50,000	250	2%	25,000
50,000	200,000	750	3%	50,000
200,000	300,000	5,250	4%	200,000
300,000	500,000	9,250	5%	300,000
500,000	700,000	19,250	6%	500,000
700,000	1,000,000	31,250	7%	700,000
1,000,000	1,500,000	52,250	8%	1,000,000
1,500,000	and above	92,250	10%	1,500,000
Class B Transferees				
\$0	\$100,000	\$0	7%	\$0
100,000	500,000	7,000	10%	100,000
500,000	1,000,000	47,000	12%	500,000
1,000,000	and above	107,000	15%	1,000,000
Class C Transferees				
\$0	\$100,000	\$0	10%	\$0
100,000	1,000,000	10,000	15%	100,000
1,000,000	and above	145,000	20%	1,000,000

PROCEDURE: Indiana Residents: Within 9 months of death, the personal representative must file a return with the appropriate probate court if the value of transferred property interests exceeds the value of exemptions. The court issues the order determining tax liability. The transferee pays the county treasurer who makes quarterly remittances to the state. The Inheritance Tax Division audits all returns. Indiana Nonresidents: File directly with the Department of State Revenue. The Department issues an order determining tax liability. The liability is paid directly to the Department of State Revenue.

DEDUCTIONS: The decedent's debts, state and local tax obligations pending at the time of death, funeral expenses, and estate administrative expenses.

EXEMPTIONS: Transfers to a surviving spouse, life insurance payable to a named beneficiary, real property owned by tenancy by the entireties, transfers for public, charitable, educational, or religious purposes, and transfers to a cemetery association. Additional exemptions include:

Class A transferees	\$100,000
Class B transferees	\$ 500
Class C transferees	\$ 100

Estate Tax:

An Estate Tax or "pick-up" tax is imposed in an amount equal to the Indiana portion of the state death tax credit against the Federal Estate Tax less the amount of Indiana Inheritance Tax actually paid as a result of the decedent's death. The federal Economic Growth and Tax Relief Act of 2001 (EGTRA) phases out the state death tax credit from 2002 to 2005.

Generation-Skipping Transfer Tax:

A Generation-Skipping Transfer Tax is imposed in an amount equal to the amount of the credit allowed under federal law to be paid to the state. EGTRA eliminates the federal Generation-Skipping Transfer Tax in 2010.

ADMINISTRATION: Inheritance Tax Division, Department of State Revenue.

REVENUE:

FY	<u>General Fund</u>		Generation Skipping Transfer Fee	<u>Counties</u>	
	Inheritance Tax	Estate Tax		Inheritance Tax	Total
2000	\$119,206,424	\$21,013,669	\$0	\$10,292,830	\$150,512,923
2001	\$134,748,181	\$28,936,095	\$0	\$11,751,191	\$175,435,467
2002	\$123,905,643	\$17,979,757	\$0	\$11,036,070	\$152,921,469
2003	\$165,710,482	\$32,264,459	\$0	\$14,705,299	\$212,680,241
2004	\$132,231,624	\$7,732,459	\$31,254	\$11,526,966	\$151,522,303

DISTRIBUTION: Resident Inheritance Tax: 92% State General Fund; 8% collecting county. Counties are guaranteed a statutorily determined amount which accounts for the increase in the Class A exemption beginning July 1, 1997.

Nonresident Inheritance Tax: 100% State General Fund

Estate or "pick-up" tax: 100% State General Fund

Generation-Skipping Transfer Tax: 100% State General Fund

PETROLEUM SEVERANCE

IC 6-8-1

ACCT. NO. 3150-130000-45100

45 IAC 6-1-1

RATE: The greater of: (a) 1% of the value of the petroleum or (b) \$0.03 per 1,000 cubic feet for natural gas and \$0.24 per barrel of oil.

ADMINISTRATION: Department of Natural Resources, Oil and Gas Division

REVENUE:	FY 2000	\$607,438
	FY 2001	\$607,700
	FY 2002	\$651,589
	FY 2003	\$651,591
	FY 2004	\$562,669

DISTRIBUTION: Oil and Gas Fund

PARIMUTUEL ADMISSION TAX

IC 4-31-9-5 ACCT. NO. 1000-731400-40700 through 40740

TAXPAYER: A person or organization that holds a permit to conduct a horse racing meeting or is licensed to operate a satellite facility.

TAX BASE: Paid admissions to a horse track or satellite facility. Currently, admission is charged at Hoosier Park and Indiana Downs for live racing.

RATE: \$0.20 per person on paid admission to a horse track or satellite facility.

ADMINISTRATION: Department of State Revenue

REVENUE:	FY 2000	\$21,380
	FY 2001	\$18,261
	FY 2002	\$13,962
	FY 2003	\$9,779
	FY 2004	\$8,033

DISTRIBUTION: 50% in equal shares to the city and county in which the race track is located; 50% to the General Fund.

PARIMUTUEL SATELLITE FACILITY TAX

IC 4-31-9-9 ACCT. NO. 6000-187800-42110;
6000-134600-42800

TAXPAYER: A person or organization that is licensed to operate a satellite facility.

TAX BASE: Parimutuel wagers made at a satellite facility.

REVENUE BASE: One-half of one percent (0.5%) of the total amount wagered.

ADMINISTRATION: State Auditor

REVENUE:	FY 2000	\$584,060
	FY 2001	\$574,070
	FY 2002	\$565,290
	FY 2003	\$551,461
	FY 2004	\$581,940

DISTRIBUTION: 50% Livestock Industry Promotion and Development Fund; 50% State Fair Commission for activity authorized under IC 15-1.5-3.

PARIMUTUEL WAGERING TAX

IC 4-31-9-3 ACCT. NO. 1000-731300-40700 through 40740

TAXPAYER: A person or organization that holds a permit to conduct a horse racing meeting or is licensed to operate a satellite facility.

TAX BASE: Parimutuel wagers made on live and simulcast races.

RATE: 2% of the total amount wagered on live races and simulcasts conducted at a permit holder's racetrack. 2.5% of the total amount wagered on simulcasts at satellite facilities.

ADMINISTRATION: Department of State Revenue

REVENUE:	FY 2000	\$3,751,675
	FY 2001	\$3,510,636
	FY 2002	\$3,513,790
	FY 2003	\$3,744,810
	FY 2004	\$4,154,241

DISTRIBUTION: First \$150,000 is deposited in the Veterinary School Research Account (IC 4-31-12-22); the remainder is deposited in the Build Indiana Fund.

RAILROAD CAR PROPERTY TAX

IC 6-1.1-8-35;
IC 6-1.1-8.2-5

ACCT. NO. 6610-109000-40410
6110-180100-49000

TAXPAYER: Railroad car companies and a railroad company that provides service within a commuter transportation district.

TAX BASE: Assessed value of the average number of cars owned or used in the state by a company during the previous year.

RATE: Railroad car companies: Statewide average net property tax rate.
Railroad companies: Average net property tax rate imposed only in counties in which such companies operate.

PROCEDURE: The Department of Local Government Finance assesses the tax against the indefinite-situs distributable property of railroad car companies and the distributable property of the railroad company. The Department of State Revenue collects the tax payments. Tax collections from railroad car companies are placed in the Commuter Rail Service Fund, and collections from the railroad company are placed in the Electric Rail Service Fund.

CREDITS: Beginning January 1, 2000, railroad car companies may file for a credit against their tax liability. The credit is equal to 25% of the taxpayer's expenses in Indiana for maintenance and improvements on rail cars owned or used by the taxpayer, not to exceed the taxpayer's property tax liability on rail cars. Total credits for all taxpayers are limited to \$2.8 million annually. If more than \$2.8 million in credits are claimed in a year, each taxpayer's claim will be reduced on a pro-rata basis.

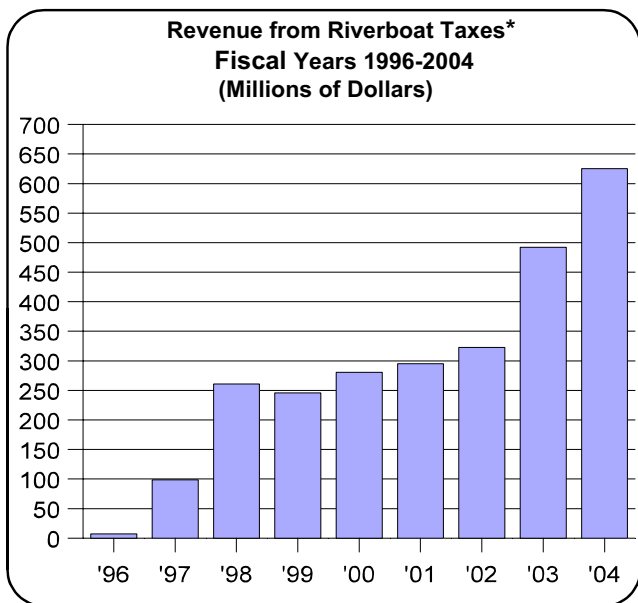
ADMINISTRATION: Department of Local Government Finance; Department of State Revenue.

DISTRIBUTION: Deposits to the Commuter Rail Service Fund and the Electric Rail Service Fund are transferred to the Northern Indiana Commuter Transportation District (NICTD).

REVENUE:

	<u>Rail Car Companies</u>	<u>Railroad Company</u>	<u>Total</u>
FY 2000	\$5,858,994	\$137,742	\$5,996,736
FY 2001	\$4,246,947	\$125,069	\$4,372,016
FY 2002	\$4,884,934	\$136,093	\$5,021,027
FY 2003	\$5,679,491	\$135,988	\$5,815,479
FY 2004	\$3,454,055	\$142,831	\$3,596,886

RIVERBOAT TAXES



*Includes state share of Riverboat Admission and Wagering taxes

RIVERBOAT ADMISSION TAX

IC 4-33-12

ACCT. NO. 1000-721100 through
1000-721900

- **TAXPAYER:** A person or organization that holds an owner's license for riverboat gambling operations; or the operating agent of the Orange County riverboat.

TAX BASE: Admissions (1) to a riverboat gaming excursion if the riverboat does not implement flexible scheduling; or (2) through the turnstile to a riverboat if the riverboat implements flexible scheduling.

RATE: \$3 per admission, whether paid or unpaid; \$4 per admission, whether paid or unpaid, to the Orange County riverboat.

ADMINISTRATION: Department of State Revenue

REVENUE:

	Date*	FY 2001	FY 2002	FY 2003	FY 2004
Argosy/Lawrenceburg	12/13/96	\$22,084,863	\$22,550,580	\$11,956,029	\$11,735,548
Aztar/Evansville	12/8/95	6,212,769	6,655,422	4,627,548	4,652,858
Belterra/Switzerland County	10/27/00	4,421,242	7,416,193	5,305,912	5,574,717
Blue Chip/Mich. City	8/22/97	11,297,773	11,836,854	8,122,920	8,123,519
Caesar's/Harrison County	11/20/98	14,303,664	18,253,521	11,519,155	10,504,584
Horseshoe/Hammond	6/29/96	16,112,984	16,000,890	11,570,483	11,879,052
Grand Victoria/Rising Sun	10/4/96	8,559,018	7,941,609	4,838,553	5,203,589
Majestic Star/Gary	6/11/96	9,362,484	9,295,455	5,453,649	5,458,149
Harrah's/East Chicago	4/18/97	17,281,827	18,065,903	11,741,892	12,118,767
Trump/Gary	6/11/96	8,993,388	9,752,694	5,417,218	5,433,783
Total		\$118,630,012	\$127,769,121	\$80,553,359	\$80,684,566

*first day of full-time operation

DISTRIBUTION: The Department of State Revenue deposits Admission Tax revenue in the state General Fund. Revenue from the Admission Tax is distributed quarterly.

The annual amount distributed to each state agency and local unit listed in the table below is equal to the FY 2002 distribution. However, the distribution to the Lake County Convention and Visitor's Bureau is equal to \$1,582,992 (90% of the FY 2002 distribution). The remaining 10%, equal to \$175,888, is to be distributed to the Northwest Indiana Law Enforcement Training Center. The annual distribution amount for each state agency and local unit is guaranteed with revenue from the Riverboat Wagering Tax.

Admission Tax revenue from the Orange County riverboat* is to be distributed as follows:

- 25% to Orange County
- 16% divided equally between French Lick and West Baden Springs
- 9% to the Historic Hotel Preservation Commission
- 25% to the West Baden Historic Hotel Preservation and Maintenance Fund
- 25% to the Indiana Department of Commerce

The Admission Tax distribution cap and guarantee that apply to the other riverboats do not apply to the Orange County riverboat.

*The Orange County riverboat was authorized under P. L. 92-2003. This law also eliminated the Patoka Lake riverboat license and provisions relating to that license. No riverboat operates in Orange County at this time.

DISTRIBUTION:

	FY 2001	FY 2002	FY 2003	FY 2004**	
				Supplemental (for FY 2003 shortages)***	Actual
Dearborn County	\$7,452,246	\$7,448,449	\$4,928,370	\$2,520,078	\$3,891,644
Dearborn Co. Convention & Visitor's Bureau	745,218	744,838	492,833	252,006	389,161
East Chicago	5,720,828	5,982,314	4,522,337	1,459,977	4,082,699
Evansville	2,121,859	2,126,671	1,752,167	374,504	1,537,607
Gary	6,022,791	6,312,402	4,482,070	1,830,332	3,511,134
Hammond	5,410,049	5,294,238	4,334,603	959,634	3,862,154
Harrison County	9,516,044	11,480,495	9,124,898	2,355,597	6,946,709
Harrison Co. Convention & Visitor's Bureau	475,798	574,020	456,241	117,779	347,332
Ind. Horse Racing Comm.	25,443,943	27,205,284	20,477,690	6,727,594	17,205,446
Lake County	17,153,668	17,588,954	13,339,010	4,249,944	11,455,988
Lake County Convention & Visitor's Bureau	1,715,351	1,758,880	1,200,512	382,480	1,031,040
LaPorte County	3,810,663	3,909,273	3,052,403	856,870	2,667,776

	FY 2001	FY 2002	FY 2003	FY 2004**	
LaPorte County Convention & Visitor's Bureau	381,063	390,924	305,238	85,686	266,775
Lawrenceburg	7,452,246	7,448,449	4,928,370	2,520,078	3,891,644
Mental Health, Division of	3,914,390	4,185,361	3,150,363	1,034,998	2,646,949
Michigan City	3,810,663	3,909,273	3,052,403	856,870	2,667,776
NW Ind. Law Enforcement Training Academy	0	0	133,377	42,511	114,549
Ohio County*	2,956,031	2,638,036	1,871,344	766,692	1,646,759
Ohio Co. Convention & Visitor's Bureau	295,600	263,801	187,133	76,669	164,674
Rising Sun*	2,956,031	2,638,036	1,871,344	766,692	1,646,759
State Fair Commission	5,871,643	6,278,104	4,725,592	1,552,512	3,970,463
Switzerland County	1,783,519	4,804,708	3,996,341	808,367	3,593,200
Switzerland Co. Convention & Visitor's Bureau	89,175	240,233	199,815	40,418	179,658
Vanderburgh County	2,121,859	2,126,671	1,752,167	374,504	1,537,607

	FY 2001	FY 2002	FY 2003	FY 2004**	
Vanderburgh Co. Convention & Visitor's Bureau	212,184	212,665	175,215	37,450	153,759
Total	\$117,432,859	\$125,562,078	\$94,511,836	\$31,050,242	\$79,409,264

*Fifty percent of total distributions was shared with Ripley County, Switzerland County, and 14 municipalities within Ripley, Switzerland, and Dearborn Counties. Switzerland County and two municipalities (Patriot and Vevay) no longer receive these distributions with the opening of Belterra Casino Resort in Switzerland County.

**On September 2, 2004, \$46,152,813.92 was distributed from the Property Tax Replacement Fund to the local units and state agencies receiving Admission Tax distributions listed in the table above to pay shortages in actual FY 2004 distributions. The sum of the actual FY 2004 distributions listed in the table above and the supplemental distributions is equal to the FY 2002 distributions.

***Supplemental distributions made on August 4, 2003, to pay shortages in actual FY 2003 distributions. The sum of these distributions and actual FY 2003 distributions is equal to FY 2002 distributions.

NOTE: The sum of distributions will not equal revenue due to the timing of distributions.

RIVERBOAT WAGERING TAX

IC 4-33-13

ACCT. NO. 2850-721100 through
2850-721900, 2850-722000

TAXPAYER: A person or organization that holds an owner's license for riverboat gambling operations; or the operating agent of the Orange County riverboat.

TAX BASE: Adjusted gross receipts, which are wagers minus winnings and uncollectible receivables.

RATE: (1) 22.5% of adjusted gross receipts if the riverboat does not implement flexible scheduling; or (2) the riverboat is subject to graduated tax rates presented in the table below if the riverboat implements flexible scheduling.

Taxable AGR Increment Earned July 1 to June 30	Tax Rate on AGR Increment
\$25 M and under	15%
Over \$25 M up to \$50 M	20%
Over \$50 M up to \$75 M	25%
Over \$75 M up to \$150 M	30%
Over \$150 M	35%

ADMINISTRATION: Department of State Revenue

REVENUE:

	Date*	FY 2001	FY 2002	FY 2003	FY 2004
Argosy/Lawrenceburg	12/13/96	\$67,951,676	\$71,103,492	\$116,736,892	\$137,740,576
Aztar/Evansville	12/8/95	18,638,011	19,091,771	25,227,605	29,460,569
Belterra/Switzerland County	10/27/00	12,026,185	20,584,118	29,119,605	35,852,694
Blue Chip/Mich. City	8/22/97	35,240,427	38,358,992	59,009,313	65,758,013
Caesar's/Harrison County	11/20/98	38,417,382	47,938,598	77,836,774	89,049,263
Horseshoe/Hammond	6/29/96	48,845,583	54,826,673	100,117,795	113,996,699
Grand Victoria/Rising Sun	10/4/96	27,673,887	26,590,500	32,913,616	36,630,096
Majestic Star/Gary	6/11/96	23,514,828	24,347,664	32,777,787	37,258,495
Harrah's/East Chicago	4/18/97	50,883,409	53,979,089	82,891,135	97,110,213
Trump/Gary	6/11/96	23,584,471	24,993,336	29,806,483	36,626,244
Total		\$346,775,859	\$381,814,233	\$586,437,005	\$679,482,861

*first day of full-time operation

DISTRIBUTION: The Department of State Revenue deposits wagering tax revenue in the State Gaming Fund. Funds are first appropriated to the Indiana Gaming Commission to administer riverboat gaming. From the remaining funds the first \$33 M each fiscal year is set aside for local revenue sharing. Revenue sharing money is distributed on a per capita basis to local units in counties that do not contain a riverboat casino. After the revenue sharing set aside, 25% of the remainder up to the FY 2002 distribution level is distributed to the local units listed in the table below. The remaining wagering tax revenue is distributed to the Property Tax Replacement Fund (PTRF). From the revenue distributed to the PTRF, an amount is distributed annually to the Build Indiana Fund (BIF). This total is equal to \$250 M minus amounts deposited in the BIF from Lottery profits, pari-mutuel taxes, and tax and fee revenue from charitable gaming. In the event that Admission Tax revenue distributed to state agencies and local units is less than the FY 2002 distributions, Wagering Tax revenue in the PTRF will be utilized to make up the difference.

Wagering Tax revenue from the Orange County riverboat* is distributed as follows:

10% to Orange County

10% divided equally between French Lick and West Baden Springs

5% to the Historic Hotel Preservation Commission

37.5% to the West Baden Historic Hotel Preservation and Maintenance Fund**

37.5% to the Property Tax Replacement Fund

The Wagering Tax distribution cap that applies to the other riverboats does not apply to the Orange County riverboat.

*The Orange County riverboat was authorized under P. L. 92-2003. This law also eliminated the Patoka Lake riverboat license and provisions relating to that license. No riverboat operates in Orange County at this time.

**Once the balance in the fund exceeds \$20 M, this revenue must be distributed to the Property Tax Replacement Fund.

DISTRIBUTION:

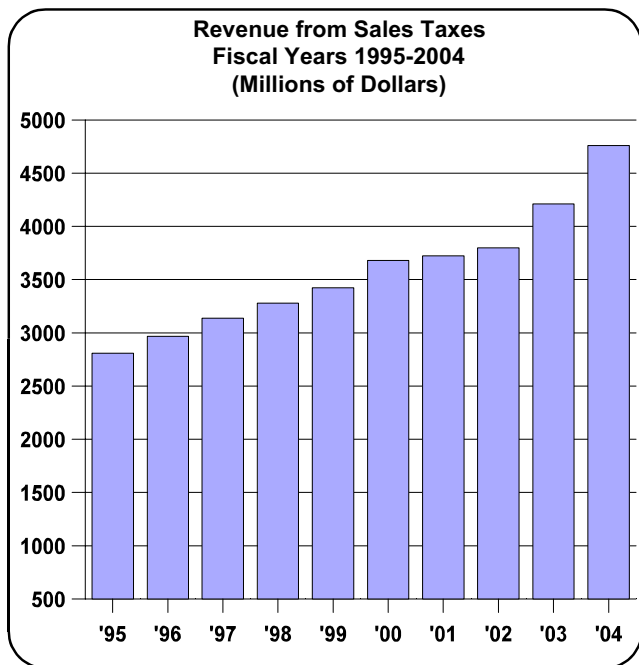
	FY 2001	FY 2002	FY 2003	FY 2004**
Property Tax Replacement Fund	\$0	\$0	\$294,677,558	\$495,023,175
Local Revenue Sharing*	0	0	33,000,000	33,000,000
Build Indiana Fund	260,193,774	285,139,922	136,209,071	106,523,997
East Chicago	12,811,241	13,549,654	13,549,654	13,549,654
Evansville	4,697,355	4,760,340	4,760,340	4,760,340
Gary	11,799,781	12,269,626	12,269,626	12,269,626
Hammond	12,134,289	13,749,023	13,749,023	13,749,023
Harrison Co.	9,640,751	11,767,667	11,767,667	11,767,667
Lawrenceburg	17,107,483	17,686,963	17,686,963	17,686,963
Michigan City	8,816,168	9,556,783	9,556,783	9,556,783
Rising Sun	7,091,650	6,595,316	6,595,316	6,595,316
Switzerland Co.	2,632,539	5,111,269	5,111,269	5,111,269
Total	\$346,925,032	\$380,186,563	\$558,933,270	\$729,593,813

NOTE: The sum of distributions will not equal revenue due to the timing of distributions.

*Under P. L. 224-2003 (Biennial Budget Bill), the FY 2003 amount was not distributed as local revenue sharing but was transferred to the state General Fund on June 30, 2003.

**Difference in FY 2004 distribution and collection totals is attributable to change in distribution timing that resulted in 13 months of collections (June 2003-June 2004) being distributed in FY 2004.

SALES & USE TAXES

**SALES AND USE TAX**

IC 6-2.5 ACCT. NO. 1000-100900-40200; 4900-100100-40200
6000-13500-40200; 6070-109000-40200
6610-109000-40200

TAXPAYER: Purchasers of tangible personal property and public utility service, renters of rooms or other accommodations for less than 30 days, and renters of other property.

TAX BASE: Sales price of the taxable transaction.

RATE: 6% of the sales price, as passed in P.L. 192-2002 (ss).

CREDITS:

- Biodiesel Production
- Biodiesel Sales
- Ethanol Production
- Rerefined Lubrication Oil Facility
- Riverboat Building
- Voluntary Remediation
- Out-of-State Vehicle Purchases

PROCEDURE: Collected at the retail level (except for gasoline). The tax must be remitted before the 20th day after the end of the month. Retailers whose average monthly tax remittance during the preceding calendar year was less than \$1,000 must send the taxes collected within 30 days after the end of the month, unless the retailer has an individual withholding tax liability of more than \$1,000. If a person's monthly sales tax liability exceeds \$10,000, that person is required to remit payment by means of electronic fund transfer, by delivery in person or by courier. Payment shall be made on or before the date the tax is due. Gasoline distributors remit sales tax collections 2 times a month. Retail merchants are allowed to retain a 0.83% collection allowance if remittance is timely.

EXEMPTIONS: Wholesale sales; the sale of goods directly used in direct production in manufacturing, farming, public utilities (including those operated by a special district or a not-for-profit corporation), public transportation; sales by a utility to a person for use in manufacturing, mining, production, refining, oil extraction, mineral extraction, irrigation, agriculture, or horticulture; the cost of pollution abatement equipment required by federal, state, or local law; most sales by charitable, religious, scientific, and educational organizations; sales of tangible personal property, service, or meals by fraternities, sororities, and student cooperatives; sales of newspapers and purchases made by free distribution newspapers; sales to governmental entities; sales to solid waste management districts; sales to persons who resell those goods at retail; sales of prescription drugs including drugs to be used by animals, insulin, blood, oxygen, hearing aids, dental prosthetic devices, prescription orthopedic devices, eyeglasses, and contact lenses; sales of most food for at-home human consumption; all purchases of items with food stamps; state and federal taxes on gasoline; sales made in interstate commerce; like-kind exchanges; tire retreading; sales of property to be incorporated in leased school

buildings; casual sales; sales of admission tickets; gratuities for serving or delivery if the gratuity charge is stated separately from the price of the food and beverage; natural spring water; preowned manufactured homes; lottery tickets; property consumed in commercial printing; commercial printing shipped out of state; items consumed and rendered unusable after its first usage for food services; items used in preparation of food for immediate consumption (e.g., sandwich wrappers) or items consumed by a guest in a hotel or motel; certain racing equipment.

ADMINISTRATION: Sales Tax Division, Department of State Revenue

REVENUE:

FY	GF	PTRF	PMTF
2000	\$2,167,080,364	\$1,484,284,997	\$28,201,415
2001	\$2,187,582,233	\$1,499,200,783	\$28,484,815
2002	\$2,232,568,119	\$1,528,846,356	\$29,048,081
2003*	\$2,270,542,289	\$1,902,006,575	\$29,588,893
2004	\$2,315,900,065	\$2,404,866,037	\$30,398,970

FY	IRSF	CRSF**	TOTAL
2000	\$1,484,285	\$6,308,211	\$3,687,359,272
2001	\$1,499,201	\$6,371,603	\$3,723,138,635
2002	\$1,528,846	\$6,497,597	\$3,798,488,999
2003*	\$1,548,556	\$6,576,165	\$4,210,262,478
2004	\$1,579,502	\$6,700,752	\$4,759,445,326

*Includes collections at the 5% and 6% rate.

**Distributions to the Commuter Rail Service Fund began in FY 2000, as authorized by P.L. 253-1999.

DISTRIBUTION:

49.192% to the State General Fund

50% to the Property Tax Replacement Fund

0.635% to the Public Mass Transportation Fund

0.033% to the Industrial Rail Service Fund

0.14% to the Commuter Rail Service Fund

P.L. 192-2002 (ss) changed the distribution of Sales Tax revenue. Prior to Jan 1, 2003, Sales Tax revenue had been distributed as follows:

59.03% to the State General Fund
 40% to the Property Tax Replacement Fund
 0.76% to the Public Mass Transportation Fund
 0.04% to the Industrial Rail Service Fund
 0.17% to the Commuter Rail Service Fund

NOTE: Sales Tax refunds come directly out of the General Fund. Therefore, the final distribution of revenue does not total these percentages.

STATE PROPERTY TAX

State Fair, IC 15-1.5-8-1 ACCT. NO. 6000-187800-40010;
 State Forestry, IC 14-23-3-3 3430-130800-40010

TAXPAYER: Owners of real property and tangible personal property located in Indiana on the date of assessment. The assessment date for mobile homes is January 15; and for all other tangible property, March 1.

TAX BASE: Net Assessed Value arrived at for local property tax purposes.

RATE: State Fair: \$0.0008 per \$100 Assessed Value;
 State Forestry: \$0.0016 per \$100 Assessed Value.

ADMINISTRATION: Department of Local Government Finance

REVENUE:

<u>FY</u>	<u>State Fair</u>	<u>State Forestry</u>	<u>Total</u>
2000	\$2,019,127	\$3,738,145	\$5,757,272
2001	\$2,465,052	\$4,578,886	\$7,043,938
2002	\$2,175,581	\$4,114,823	\$6,290,404
2003*	\$1,537,918	\$2,969,335	\$4,507,253
2004**	\$3,021,138	\$5,897,651	\$8,918,789

*FY 2003 collections were reduced as a result of property tax billing delays in CY 2003.

**FY 2004 collections were increased as a result of CY 2003 billing delays and of unadjusted CY 2003 tax rates.

DISTRIBUTION:

State Fair: State Fair Fund.

State Forestry: State Forestry Fund receives amount generated by \$0.00157 tax rate.

State Budget Agency receives amount generated by \$0.00003 tax rate for DLGF database management.

LOCAL OPTION TAXES

**COUNTY ADJUSTED
GROSS INCOME TAX (CAGIT)**

IC 6-3.5-1.1

ACCT. NO. 1000-780010

TAXPAYER: An individual who resides in a taxing county, or an individual who maintains his principal place of employment or business in a taxing county (as of January 1 of the calendar year in which the individual's taxable year commences) but does not reside in a county that imposes the County Adjusted Gross Income Tax, the County Option Income Tax, or the County Economic Development Income Tax.

COUNTY RESIDENCY DETERMINATION: If a taxpayer changes the location of his residence to another county in Indiana during a calendar year, his liability for CAGIT will not be affected. However, if a taxpayer changes his residence to a county in which the individual begins employment or business at a qualified economic development tax project (IC 36-7-27-9), the individual's adjusted gross income, attributable to employment or business at the qualified economic development tax project, is immediately taxable by the new county instead of being taxable beginning January 1 of the following calendar year.

PRINCIPAL PLACE OF EMPLOYMENT OR BUSINESS DETERMINATION: If a taxpayer changes the location of his principal place of employment or business to another county in Indiana during a calendar year, his liability for CAGIT will not be affected. However, if a taxpayer changes his principal place of employment or business to a qualified economic development tax project (IC 36-7-27-9), and does not reside in another county in which CAGIT is in effect, the individual's adjusted gross income, attributable to employment or business at the qualified economic development tax project, is immediately taxable by the new county instead of being taxable beginning January 1 of the following calendar year.

TAX BASE: Indiana Adjusted Gross Income.

DEDUCTIONS AND EXEMPTIONS: Identical to those for state Adjusted Gross Income Tax.

CREDITS: A portion of the federal credit for elderly and totally disabled, and credit for taxes imposed by governmental entities outside of Indiana.

RATE: 0.25% for nonresident county taxpayers, and 0.5%, 0.75%, or 1% for resident county taxpayers (according to the election of each county council). If a county council elects to decrease its CAGIT rate, it may do so by increments of 0.1%.

RATE EXCEPTIONS: Jackson County and Pulaski County may impose CAGIT for resident county taxpayers at a tax rate of 1.1% and 1.3%, respectively. Additional revenues for Jackson County are required to be used for funding the operation of a jail and juvenile center, and additional revenues for Pulaski County are required to be used for funding the operation of a jail and justice center. Daviess County CAGIT, Elkhart County CAGIT, and Marshall County CAGIT may be imposed at 1.15%, 1.2%, or 1.25% for the construction of new jail or juvenile facilities or the repair of existing facilities. Union County CAGIT may be imposed at 1.25% rate in order to fund repairs and renovation to the Union County courthouse.

PROCEDURE: CAGIT is paid to the Department of State Revenue at the same time as the state's Individual Adjusted Gross Income Tax.

ADMINISTRATION: Income Tax Division, Department of State Revenue.

CERTIFIED DISTRIBUTION: The amount of CAGIT revenue to be distributed to counties during an ensuing calendar year equals the amount of revenue the Department of State Revenue, based on State Budget Agency recommendation, determines has been reported and actually received from the county for a taxing year ending before the calendar year in which the determination is made. The amount is determined based on reported collections less any refunds made for overcollection of the tax before July 1 of the current year. This amount, with refunds accounted for, is as reported and processed by the Department of State Revenue in the state fiscal year ending before July 1 of the calendar year in which the determination is made.

Before August 2 of the immediately preceding calendar year, the Department of State Revenue, after reviewing the recommendations of the State Budget Agency, certifies to the county auditor of each adopting county the amount of CAGIT revenue that was reported and processed (less refunds) from that county one year previous to the ensuing calendar year.

ADJUSTMENTS TO CERTIFIED DISTRIBUTION: The Department of State Revenue may certify to an adopting county an amount that is less than the amount reported and processed if the Department, after reviewing the recommendations of the State Budget Agency, determines that such action is necessary to offset overpayments made in previous calendar year certified distributions.

Effective June 1, 2003, before October 2, the Department of State Revenue determines, with Budget Agency recommendation, if sufficient balance exists in the county account in excess of the amount necessary when added to other money deposited in the account after the date of recommendation for certified distributions to the county in the ensuing year. Any excess balance is placed in a supplemental distribution in January following the determination. The supplemental distribution must be allocated in the same manner as certified distributions, but is deposited in the county civil taxing unit's rainy day fund.

DISTRIBUTION OF REVENUE: Except for revenue that must be used (1) to pay the costs of operating jails, a juvenile detention center, and justice center in Jackson County, Pulaski County, Marshall County, Elkhart County, and Daviess County; and (2) for courthouse repairs in Union County, the certified distribution received by the county treasurer is allocated, distributed, and used by civil taxing units and school corporations as certified shares and property tax replacement credits.

Property tax replacement credits are used by all units of government for property tax relief. However, certified shares are used only by civil taxing units, in part for additional property tax relief and in part for general governmental purposes.

PERCENTAGES: The percentage of a certified distribution that will be allocated as property tax replacement credits or as

certified shares depends upon the CAGIT rate for resident county taxpayers. The percentages are set forth in the following table:

Certified Distribution Allocation (based on CAGIT rate for resident county taxpayers)

CAGIT Rate	Property Tax Replacement	Certified Shares
0.5%	50%	50%
0.75%	33-1/3%	66-2/3%
1.0%	25%	75%

Effective January 1, 2000, in the case of a county, an amount equal to the property taxes imposed by the county in 1999 for its welfare and welfare administration funds will be used in calculating certified shares.

ALLOCATION: The certified distribution is allocated to each county treasurer from a CAGIT Special Account (within the state General Fund) by equal shares in May and in November. Before October 2 of each year, the Department of State Revenue must notify each county treasurer of the balance in that county's account at the end of the preceding year.

**County Adjusted Gross Income Tax (CAGIT)
Certified Distributions and Rates**

County	FY 2004 % Rate	CY 2004 Cert. Distribution	CY 2005 Cert. Distribution
1 BARTHOLOMEW	1.00%	\$13,503,190	\$12,831,110
2 BENTON	1.00%	1,241,532	1,179,256
3 BLACKFORD	1.00%	1,777,877	1,688,785
4 BROWN	1.00%	2,470,687	2,347,892
5 CARROLL	1.00%	2,993,930	2,895,784
6 CASS	1.00%	5,480,985	5,338,396
7 CLARK	1.00%	14,651,971	14,651,971
8 CLAY	1.25%	4,355,555	4,342,861
9 CLINTON	1.00%	4,688,887	4,491,463
10 CRAWFORD	0.75%	887,972	887,090
11 DAVIESS	1.25%	4,613,195	4,824,509
12 DECATUR	1.00%	3,679,834	3,496,905
13 DEKALB	1.00%	6,430,738	6,401,753
14 ELKHART	1.25%	36,876,043	35,426,043
15 FLOYD	0.75%	11,144,858	11,144,858
16 FOUNTAIN	1.00%	2,387,745	2,293,266
17 FRANKLIN	1.00%	3,321,022	3,262,481
18 FULTON	1.00%	2,836,270	2,697,820
19 HANCOCK	1.00%	12,388,002	12,365,524
20 HARRISON	0.75%	4,333,291	4,118,100
21 HENDRICKS	1.00%	24,749,023	23,606,787
22 HUNTINGTON	1.00%	5,720,586	5,437,347
23 JACKSON	1.10%	6,586,164	6,255,497
24 JASPER	1.00%	4,566,451	4,631,877
25 JAY	1.00%	2,522,760	2,496,380
26 JENNINGS	1.00%	3,450,051	3,341,992
27 JOHNSON	1.00%	24,503,629	24,276,010
28 LAGRANGE	1.00%	4,403,310	4,182,042
29 LAPORTE	0.50%	8,601,564	8,164,841
30 LAWRENCE	1.00%	6,291,334	5,976,810
31 MARSHALL	1.25%	6,689,074	8,265,851
32 MORGAN	1.00%	11,488,178	11,393,239
33 NEWTON	1.00%	1,977,522	2,041,666
34 NOBLE	1.00%	6,545,812	6,221,635
35 OHIO	1.00%	855,529	903,926
36 ORANGE	1.00%	2,264,600	2,150,515
37 OWEN	1.00%	2,689,642	2,688,683

38 PARKE	1.00%	1,977,979	1,878,918
39 PULASKI	1.30%	2,344,361	2,226,883
40 PUTNAM	1.00%	4,929,789	4,896,405
41 RANDOLPH	1.00%	3,085,744	3,356,403
42 RIPLEY	1.00%	4,539,318	4,211,692
43 RUSH	1.00%	2,221,396	2,221,396
44 SHELBY	1.00%	6,885,471	6,540,995
45 STARKE	0.50%	1,323,372	1,257,545
46 STEUBEN	1.00%	5,246,672	4,985,013
47 TIPTON	1.00%	2,828,177	2,686,263
48 UNION	1.25%	1,213,268	1,152,328
49 VIGO	0.75%	11,044,639	11,044,639
50 WABASH	1.00%	4,988,978	4,741,714
51 WARREN	1.00%	1,230,955	1,197,595
52 WASHINGTON	1.00%	3,410,758	3,290,712
53 WAYNE	1.25%	13,231,523	12,152,048
54 WELLS	1.00%	4,338,076	4,120,662
55 WHITE	1.00%	3,570,430	3,435,339
56 WHITLEY	1.00%	5,002,513	4,754,045

\$347,382,234 \$338,871,560

COUNTY OPTION INCOME TAX (COIT)

IC 6-3.5-6

ACCT. NO. 1000-700010

TAXPAYER: An individual who resides in a taxing county, or an individual who maintains his principal place of employment or business in a taxing county (as of January 1 of the calendar year in which the individual's taxable year commences) but does not reside in a county that imposes the County Adjusted Gross Income Tax, the County Option Income Tax, or the County Economic Development Income Tax.

COUNTY RESIDENCY DETERMINATION: If a taxpayer changes the location of his residence to another county in Indiana during a calendar year, his liability for COIT will not be affected. However, if a taxpayer changes his residence to a county in which the individual begins employment or business at a qualified economic development tax project (IC 36-7-27-9), the individual's adjusted gross income, attributable to employment or business at the qualified economic development tax project, is

immediately taxable by the new county instead of being taxable beginning January 1 of the following calendar year.

PRINCIPAL PLACE OF EMPLOYMENT OR BUSINESS DETERMINATION: If a taxpayer changes the location of his principal place of employment or business to another county in Indiana during a calendar year, his liability for COIT will not be affected. However, if a taxpayer changes his principal place of employment or business to a qualified economic development tax project (IC 36-7-27-9), and does not reside in another county in which COIT is in effect, the individual's adjusted gross income attributable to employment or business at the qualified economic development tax project is immediately taxable by the new county, instead of being taxable beginning January 1 of the following calendar year.

TAX BASE: Indiana Adjusted Gross Income.

DEDUCTIONS AND EXEMPTIONS: Identical to those for state Adjusted Gross Income Tax.

CREDITS: A portion of the federal credit for elderly and totally disabled, and credit for taxes imposed by governmental entities outside of Indiana.

RATE: 0.2% initially for resident county taxpayers (according to the election of each county income tax council) increasing by 0.1% each year until the rate equals 0.6%. After reaching 0.6%, the county income tax council may pass an ordinance to increase the tax rate by 0.1% each year until reaching a maximum tax rate of 1%. County income tax councils, by ordinance, may also decrease or freeze their COIT rates.

The COIT rate in effect for nonresident county taxpayers is at all times one-fourth of the tax rate imposed upon resident county taxpayers.

PROCEDURE: COIT is paid to the Department of State Revenue at the same time as the state's Individual Adjusted Gross Income Tax.

ADMINISTRATION: Income Tax Division, Department of State Revenue.

CERTIFIED DISTRIBUTION: The amount of COIT revenue to be distributed to counties during an ensuing calendar year equals the amount of revenue the Department of State Revenue, based on State Budget Agency recommendation, determines has been reported and actually received from the county for a taxing year ending before the calendar year in which the determination is made. The amount is determined based on reported collections less any refunds made for overcollection of the tax before July 1 of the current year. This amount, with accounted refunds, is as reported and processed by the Department of State Revenue in the state fiscal year ending before July 1 of the calendar year in which the determination is made.

Before August 2 of the immediately preceding calendar year, the Department of State Revenue, after reviewing the recommendations of the State Budget Agency, certifies to the county auditor of each adopting county the amount of COIT revenue that was reported and processed (less refunds) from that county one year previous to the ensuing calendar year.

ADJUSTMENTS TO CERTIFIED DISTRIBUTION: The Department of State Revenue may certify to an adopting county an amount that is less than the amount reported and processed if the Department, after reviewing the recommendations of the State Budget Agency, determines that such action is necessary to offset overpayments made in previous calendar year certified distributions.

Effective June 1, 2003, before October 2, the Department of State Revenue determines, with Budget Agency recommendation, if sufficient balance exists in the county account in excess of the amount necessary when added to other money deposited in the account after the date of recommendation for certified distributions to the county in the ensuing year. Any excess balance is placed in a supplemental distribution in January following the determination. The supplemental distribution must be allocated the same way as certified distributions, but is deposited in the county civil taxing unit's rainy day fund.

DISTRIBUTION OF REVENUE: COIT revenue received by the county auditor can be used for the following purposes: (1) to replace property tax revenue lost by taxing units and school

corporations due to the allowance of an increased homestead credit; (2) to fund the operation of public communications systems and computer facilities districts; (3) to fund the operation of public transportation corporations; (4) to finance certain economic development project bonds; (5) to fund certain redevelopment initiatives in Marion County; and (6) to make allocations of distributive shares to civil taxing units.

The amount of distributive shares that each civil taxing unit in a county is entitled to receive each month is equal to its share of the property taxes imposed in the county by civil units (except in Marion County). For Marion County, COIT revenues are distributed according to the schedule in IC 6-3.5-6-18.5, with any excess money distributed to those units whose share of property taxes imposed is greater than its respective factor listed in IC 6-3.5-6-18.5.

Effective January 1, 2000, in the case of a county, an amount equal to the property taxes imposed by the county in 1999 for its welfare and welfare administration funds, will be used in calculating certified distributions. In the case of a county containing a consolidated city, an amount equal to the property taxes imposed by the county in 1999 for its welfare administration fund, will be used in calculating certified shares.

ALLOCATION: One-twelfth of the certified distribution is allocated to each county treasurer on the first day of each month from a COIT special county account within the state General Fund.

**County Option Income Tax (COIT)
Certified Distributions and Rates**

County	FY 2004 % Rate	CY 2004 Cert. Distribution	CY 2005 Cert. Distribution
1 ADAMS	0.60%	\$2,799,524	\$2,658,254
2 ALLEN	0.60%	35,980,836	34,196,391
3 BOONE	1.00%	12,978,635	12,470,296
4 DEARBORN	0.60%	5,122,170	5,035,123
5 DELAWARE	0.60%	10,104,172	9,818,588
6 DUBOIS	0.60%	4,437,528	4,856,402
7 FAYETTE	1.00%	3,454,543	3,281,506
8 GRANT	1.00%	9,819,040	9,323,437
9 GREENE	1.00%	3,967,503	4,021,998
10 HAMILTON	1.00%	66,021,319	62,711,452
11 HENRY	1.00%	7,347,961	7,187,070
12 HOWARD	0.70%	10,947,522	10,560,581
13 KNOX	0.30%	1,088,619	1,191,322
14 KOSCIUSKO	0.70%	8,915,284	8,470,025
15 MADISON	1.00%	19,970,018	19,093,911
16 MARION	0.70%	110,607,088	104,750,918
17 MARTIN	0.80%	1,099,460	1,106,256
18 MIAMI	0.60%	2,977,051	2,829,013
19 MONROE	1.00%	18,630,936	18,326,273
20 MONTGOMERY	1.00%	5,345,837	5,080,243
21 PERRY	0.50%	1,232,005	1,169,909
22 ST. JOSEPH	0.60%	26,536,784	26,484,316
23 SCOTT	1.00%	3,021,349	2,857,990
24 SPENCER	0.30%	921,292	938,358
25 SWITZERLAND	1.00%	1,139,992	1,136,586
26 TIPPECANOE	0.60%	14,563,329	13,586,327
27 VANDERBURGH	1.00%	31,205,744	29,467,540
		\$420,235,540	\$402,610,084

COUNTY ECONOMIC DEVELOPMENT INCOME TAX (CEDIT)
IC 6-3.5-7 ACCT. NO. 1000-790010

TAXPAYER: An individual who resides in a taxing county, or an individual who maintains his principal place of employment or business in a taxing county (as of January 1 of the calendar year in which the individual's taxable year commences) but does not reside in a county that imposes the County Adjusted Gross Income Tax, the County Option Income Tax, or the County Economic Development Income Tax.

COUNTY RESIDENCY DETERMINATION: If a taxpayer changes the location of his residence to another county in Indiana during a calendar year, his liability for CEDIT will not be affected. However, if a taxpayer changes his residence to a county in which the individual begins employment or business at a qualified economic development tax project (IC 36-7-27-9), the individual's adjusted gross income, attributable to employment or business at the qualified economic development tax project, is immediately taxable by the new county instead of being taxable beginning January 1 of the following calendar year.

PRINCIPAL PLACE OF EMPLOYMENT OR BUSINESS DETERMINATION: If a taxpayer changes the location of his principal place of employment or business to another county in Indiana during a calendar year, his liability for CEDIT will not be affected. However, if a taxpayer changes his principal place of employment or business to a qualified economic development tax project (IC 36-7-27-9), and does not reside in another county in which CEDIT is in effect, the individual's adjusted gross income attributable to employment or business at the qualified economic development tax project is immediately taxable by the new county instead of being taxable beginning January 1 of the following calendar year.

TAX BASE: Indiana Adjusted Gross Income.

DEDUCTIONS AND EXEMPTIONS: Identical to those for state Adjusted Gross Income Tax.

CREDITS: A portion of the federal credit for elderly and totally disabled.

RATE: CEDIT may be imposed at the following tax rates: 0.1, 0.2, 0.25, 0.3, 0.35, 0.4, 0.45, and 0.5% (with certain exceptions). In counties that impose CAGIT and CEDIT, the combined rates may not exceed 1.25% (with certain exceptions). In COIT counties, the combined COIT/CEDIT rate may not exceed 1% (with certain exceptions).

Counties decreasing their CAGIT or COIT rates may not adopt CEDIT or increase their CEDIT rates in the same year.

RATE EXCEPTIONS: Hancock County may adopt a maximum CEDIT rate of 0.15% for purposes of replacing public library property taxes, under certain circumstances, via property tax replacement credits. Additional revenue generated by an additional rate may be used for CEDIT purposes in accordance with current law. Knox County may impose a maximum CEDIT rate of 0.5% to construct a jail or renovate an existing jail. Beginning in CY 2003, counties may exceed the CEDIT rate limit and the combined CAGIT/CEDIT and COIT/CEDIT rate limits by up to 0.25% to provide additional Homestead Credits to mitigate the effects on homeowners of a 100% business inventory deduction.

PROCEDURE: CEDIT is paid to the Department of State Revenue at the same time as the state's Individual Adjusted Gross Income Tax.

ADMINISTRATION: Income Tax Division, Department of State Revenue.

CERTIFIED DISTRIBUTION: The amount of CEDIT revenue to be distributed to counties during an ensuing calendar year equals the amount of revenue the Department of State Revenue, based on State Budget Agency recommendation, determines has been reported and actually received from the county for a taxing year ending before the calendar year in which the determination is made. The amount is determined based on reported collections less any refunds made for overcollection of the tax before July 1 of the current year. This amount, less refunds, is as reported and processed by the Department of State Revenue in the state fiscal year ending before July 1 of the calendar year in which the determination is made.

Before August 2 of the immediately preceding calendar year, the Department of State Revenue, after reviewing the recommendations of the State Budget Agency, certifies to the county auditor of each adopting county the amount of CEDIT revenue that was reported and processed (less refunds) from that county one year previous to the ensuing calendar year.

ADJUSTMENTS TO CERTIFIED DISTRIBUTION: The Department of State Revenue may certify to an adopting county an amount that is less than the amount reported and processed if the Department, after reviewing the recommendations of the State Budget Agency, determines that such action is necessary to offset overpayments made in previous calendar year certified distributions.

Effective June 1, 2003, before October 2, the Department of State Revenue determines, with Budget Agency recommendation, if sufficient balance exists in the county account in excess of the amount necessary when added to other money deposited in the account after the date of recommendation for certified distributions to the county in the ensuing year. Excess balance is placed in a supplemental distribution in January following the determination. The supplemental distribution must be allocated the same way as certified distributions, but are deposited in the county civil taxing unit's rainy day fund.

Effective January 1, 2000, in the case of a county, an amount equal to the property taxes imposed by the county in 1999 for its welfare and welfare administration funds, will be used in calculating certified shares.

ALLOCATION: The certified distribution is allocated to the county auditor from a CEDIT special county account (within the state General Fund) in different fractional amounts for distribution to counties, cities, and towns that have a capital improvement plan. Depending upon the time of CEDIT adoption, a county's fractional amount is based on several different criteria.

For example, distributive shares for a county that adopted CEDIT before June 1, 1992, are based on total property taxes first due and payable to the county, town, or city during the calendar year

in which the month falls. Distributive shares for a county that adopted CEDIT after June 1, 1992, are based on population figures.

The certified distribution is allocated in May and in November of each year and can be used for economic development projects (or hazardous waste cleanup in certain counties). In counties that have imposed CAGIT and COIT, CEDIT revenues may be used for capital projects. Counties may also use a portion of CEDIT revenues to provide additional Homestead Credits up to the total amount of the residential tax shift in the county resulting from a 100% inventory deduction.

Before October 2 of each year, the Department of State Revenue must notify each county treasurer of the balance in that county's account at the end of the preceding year.

**County Economic Development Income Tax (CEDIT)
Certified Distributions and Rates**

County	FY 2004 % Rate	CY 2004 Cert. Distribution	CY 2005 Cert. Distribution
1 ADAMS	0.524%	\$ 2,400,690	\$ 2,401,278
2 ALLEN	0.40%	25,541,664	24,399,073
3 BENTON	0.29%	331,866	347,945
4 BLACKFORD	0.36%	451,546	620,004
5 BROWN	0.25%	663,146	616,529
6 CARROLL	0.10%	299,130	288,940
7 CASS	0.50%	2,739,054	2,738,248
8 CLARK	0.50%	3,662,993	8,642,630
9 CLINTON	0.50%	1,170,238	2,265,050
10 CRAWFORD	0.25%	266,747	291,012
11 DAVIESS	0.25%		1,052,284
12 DECATUR	0.33%	968,593	1,214,611
13 DEKALB	0.50%	1,624,565	3,231,599
14 DELAWARE	0.45%	3,364,944	7,353,009
15 DUBOIS	0.40%	2,961,742	3,244,756
16 ELKHART	0.25%	8,119,750	7,608,206
17 FAYETTE	0.37%	1,278,181	1,278,181
18 FLOYD	0.40%	5,943,924	5,943,924
19 FOUNTAIN	0.10%		229,327
20 FRANKLIN	0.25%	928,407	865,149
21 FULTON	0.43%	1,181,886	1,181,886
22 GIBSON	0.50%	2,657,515	2,754,388
23 GRANT	0.25%	2,478,010	2,478,010
24 HANCOCK	0.15%	1,872,360	1,849,054
25 HARRISON	0.25%	1,470,525	1,387,210
26 HENDRICKS	0.40%	6,171,784	9,464,305
27 HOWARD	0.20%	3,120,794	3,008,227
28 HUNTINGTON	0.25%	1,434,292	1,362,619
29 JACKSON	0.25%	1,575,579	1,496,504
30 JAY	0.25%	638,679	631,547
31 JEFFERSON	0.35%		1,715,811
32 JENNINGS	0.25%	913,384	910,013
33 KNOX	0.50%	1,349,617	1,935,704
34 KOSCIUSKO	0.30%	3,993,990	3,933,139
35 LAGRANGE	0.40%	1,133,346	1,835,755
36 LAPORTE	0.45%	8,044,773	7,453,679
37 MADISON	0.25%		4,947,599
38 MARTIN	0.20%	277,441	278,745
39 MIAMI	0.44%	2,178,804	2,565,734

County	FY 2004 % Rate	CY 2004 Cert. Distribution	CY 2005 Cert. Distribution
40 MORGAN	0.27%	806,281	806,281
41 NOBLE	0.50%	1,724,090	3,211,834
42 ORANGE	0.25%	566,870	552,743
43 OWEN	0.25%	672,247	670,533
44 PARKE	0.50%	519,348	998,774
45 PERRY	0.50%	1,220,659	1,160,209
46 PIKE	0.40%	725,745	734,421
47 PORTER	0.25%	7,268,348	7,268,348
48 PULASKI	0.43%	764,850	755,233
49 PUTNAM	0.25%	1,244,388	1,222,164
50 RANDOLPH	0.50%	1,646,035	1,705,097
51 RIPLEY	0.38%	1,142,675	1,613,211
52 RUSH	0.25%	623,523	609,026
53 ST. JOSEPH	0.20%	9,106,517	8,984,150
54 SCOTT	0.16%	483,416	483,416
55 SHELBY	0.25%	1,772,649	1,683,939
56 SPENCER	0.50%	1,585,794	1,616,264
57 STARKE	0.50%	1,290,755	1,225,971
58 STEUBEN	0.29%	1,266,360	1,652,137
59 TIPPECANOE	0.40%	9,717,237	9,078,093
60 TIPTON	0.33%	722,295	923,881
61 UNION	0.25%	255,070	237,736
62 VERMILLION	0.10%	284,139	259,112
63 VIGO	0.50%	7,363,093	7,363,093
64 WABASH	0.50%	2,540,222	2,507,472
65 WARREN	0.25%	314,104	311,804
66 WARRICK	0.50%	5,747,900	5,663,549
67 WASHINGTON	0.50%	1,715,279	1,715,279
68 WAYNE	0.25%	2,496,931	2,371,644
69 WELLS	0.45%	1,950,837	1,938,789
70 WHITE	0.25%	893,806	858,915
71 WHITLEY	0.20%	1,040,793	1,017,352
		\$172,682,211	\$197,022,151

FOOD AND BEVERAGE TAX

IC 6-9

ACCT. NO. 3220-110200 through 119400

TAXPAYER: Purchasers of food and beverages prepared for consumption at a location or on equipment provided by a retail merchant. Effective 1/1/2004, this includes food or beverages sold in a heated state or heated by seller. The tax also includes foods where two or more food ingredients are combined by seller as single item (with certain exceptions), and food sold with eating utensils provided by seller.

TAX BASE: Gross retail income received by merchant from sale of food and beverage.

RATE: 1% of the sale price.

PROCEDURE: The tax is paid to the Department of State Revenue at the same time as the Sales Tax.

EXEMPTIONS: Any furnishing of food or beverages that is exempt from state Sales Tax liability.

ADMINISTRATION: Sales Tax Division, Department of State Revenue

REVENUE:

Unit	Code Cite	Purpose	FY 2004 Revenue
1 Allen Co.	6-9-33	Supplemental Coliseum Improvement Fund*	\$4,855,635
2 Brownsburg, Hendricks Co.	6-9-27	Sewer, Park, Water, and Drainage Facilities	315,913
3 Delaware Co.	6-9-21	Civic Center	1,651,740
4 Henry Co.	6-9-25	**	410,087
5 Madison Co.	6-9-26	***	1,479,959
6 Marion Co.	6-9-12	Capital Improvements	16,565,533
7 Mooresville, Morgan Co.	6-9-27	Sewer, Park, Water, and Drainage Facilities	325,452
8 Nashville, Brown Co.	6-9-24	Public Parking and Restrooms	151,097
9 Plainfield, Hendricks Co.	6-9-27	Sewer, Park, Water, and Drainage Facilities	571,692
10 Shipshewana, LaGrange Co.	6-9-27	Sewer, Park, Water, and Drainage Facilities	87,702
11 Vanderburgh Co.	6-9-20	Airport Terminal****	<u>3,134,652</u>
TOTAL			\$29,550,249

* Supplemental Coliseum Improvement Fund (SCIF) began receiving revenue in August 2000, replacing the Coliseum Expansion Fund (CEF). The CEF had total revenue of \$3,775.88 for FY 2004.

** Revenue may be used for various economic development and tourism projects. Current law provides that the tax council will be abolished Jan. 1, 2005.

*** Anderson Economic Development Fund, Juvenile Detention Center, and County General Fund for Economic Development.

**** Vanderburgh Co. is allowed to finance improvements to the county auditorium or an auditorium renovation resulting in a new convention center and related parking facilities after all previously issued airport bonds have been paid in full.

DISTRIBUTION: Revenue from the tax is paid monthly by the State Treasurer to the unit upon warrants issued by the State Auditor.

INNKEEPER'S TAX

IC 6-9

ACCT. NO. 3220-100000

TAXPAYERS: Guests at hotels, motels, etc.

TAX BASE: Gross income derived from lodging income.

RATE: Varies by county as specified by statute or adopted by county fiscal body. May not exceed 5% if adopted under IC 6-9-18. The rate in Allen, Marion, and St. Joseph counties is 6%.

PROCEDURE: For counties not collecting and administering the tax locally, it is remitted to the Department of State Revenue at the same time as Sales Tax.

ADMINISTRATION: County Treasurer; County Auditor; Sales Tax Division, Department of State Revenue

REVENUE & DISTRIBUTION: See following table.

INNKEEPER'S TAX

					FY 2004
County	Code Cite	Rate	Eff. Date	Use	Collections
1 Allen -- 1,2	6-9-9-3	0.06	01/01/72	Capital Improvement Fund	2,665,420
2 Bartholomew	6-9-18-3	0.05	03/01/89	Convention, Visitor, and Tourism Promotion Fund	763,103
3 Boone	6-9-18-3	0.05	11/01/93	Convention, Visitor, and Tourism Promotion Fund	192,521
4 Brown	6-9-14-6	0.05	01/01/84	Convention, Visitor, and Tourism Promotion Fund	525,821
5 Cass	6-9-18-3	0.035	38017	Convention, Visitor, and Tourism Promotion Fund	17,362
6 Clark -- 1	6-9-3-4	0.04	08/01/84	75% Conv. & Exhib. Cent. Fund; 25% Cap. Dev. Tour. Fund	746,274
7 Crawford	6-9-18-3	0.05	07/01/94	Convention, Visitor, and Tourism Promotion Fund	50,473
8 Daviess	6-9-18-3	0.05	07/01/88	Convention, Visitor, and Tourism Promotion Fund	122,724
9 Dearborn	6-9-18-3	0.05	4/18/95	Convention, Visitor, and Tourism Promotion Fund	415,747
10 Decatur	6-9-18-3	0.05	01/01/97	Convention, Visitor, and Tourism Promotion Fund	103,579
11 DeKalb	6-9-18-3	0.05	07/01/99	Convention, Recreation, and Visitor Promotion Fund	231,207
12 Delaware	6-9-18-3	0.05	07/01/83	Convention, Visitor, and Tourism Promotion Fund	409,770
13 Dubois	6-9-18-3	0.04	01/01/92	Convention, Visitor, and Tourism Promotion Fund	240,694
14 Elkhart	6-9-19-3	0.05	07/01/83	Convention, Visitor, and Tourism Promotion Fund	1,060,553
15 Floyd -- 1	6-9-3-4	0.04	08/0184	75% Conv. & Exhib. Cent. Fund; 25% Cap. Dev. Tour. Fund	165,614
16 Franklin	6-9-18-3	0.05	07/01/01	Convention, Visitor, and Tourism Promotion Fund	80,086
17 Fulton	6-9-18-3	0.03	05/23/00	Convention, Visitor, and Tourism Promotion Fund	32,109
18 Gibson	6-9-18-3	0.05	07/01/97	Convention, Visitor, and Tourism Promotion Fund	135,247

						FY 2004
County	Code Cite	Rate	Eff. Date	Use		Collections
19 Grant	6-9-18-3	0.05	07/01/83	Convention, Visitor, and Tourism Promotion Fund		259,867
20 Hamilton	6-9-18-3	0.03	07/01/89	Convention, Visitor, and Tourism Promotion Fund		896,058
21 Hancock	6-9-18-3	0.04	01/1/02	Convention, Visitor, and Tourism Promotion Fund		160,499
22 Harrison -- 1	6-9-18-3	0.04	12/01/86	Convention, Visitor, and Tourism Promotion Fund		460,232
23 Hendricks	6-9-18-3	0.05	01/01/98	Convention, Visitor, and Tourism Promotion Fund		643,106
24 Henry	6-9-18-3	0.05	06/01/89	Convention, Visitor, and Tourism Promotion Fund		136,557
25 Howard	6-9-16-6	0.05	07/01/81	Convention and Visitor Promotion Fund		499,115
26 Huntington	6-9-18-3	0.05	01/01/94	Convention, Visitor, and Tourism Promotion Fund		124,901
27 Jackson -- 3	6-9-32-3	0.05	01/01/96	Convention, Visitor, and Tourism Promotion Fund		2,590,354
28 Jay	6-9-18-3	0.05	01/01/01	Convention, Recreation, and Visitor Promotion Fund		41,027
29 Jefferson -- 1	6-9-15-6	0.05	07/01/81	Convention and Tourism Fund		225,276
30 Jennings	6-9-18-3	0.05	01/01/95	Convention, Visitor, and Tourism Promotion Fund		40,018
31 Knox	6-9-18-3	0.03	08/01/93	Convention, Visitor, and Tourism Promotion Fund		144,732
32 Kosciusko	6-9-18-3	0.05	01/01/87	Convention, Visitor, and Tourism Promotion Fund		338,784
33 LaGrange	6-9-18-3	0.05	07/01/93	Convention, Visitor, and Tourism Promotion Fund		332,013
34 Lake	6-9-2-1	0.05	07/29/75	35% Convention; Tourism & Visitor Promotion Fund; 44.33% I.U.-Northwest; 9% Cities & Towns; 9% P.U.-Calumet; 2.67% Gary & Hammond convention facilities - 4		2,052,046
35 Laporte	6-9-6-6	0.05	01/01/79	Convention, Tourism, and Recreation Fund		668,207
36 Lawrence	6-9-18-3	0.03	11/19/91	Convention, Visitor, and Tourism Promotion Fund		116,885
37 Madison	6-9-17-3	0.05	07/01/82	Convention, Visitor, and Tourism Promotion Fund		375,601

						FY 2004
County	Code	Cite	Rate	Eff. Date	Use	Collections
38 Marion -- 1	6-9-8-3		0.06	01/01/76	Capital Improvement Fund	19,692,879
39 Marshall	6-9-18-3		0.03	04/01/91	Convention, Visitor, and Tourism Promotion Fund	152,012
40 Monroe	6-9-4-6		0.05	07/01/82	Innkeepers Tax Fund -- 5	1,232,155
41 Montgomery	6-9-18-3		0.03	06/01/86	Convention, Visitor, and Tourism Promotion Fund	143,349
42 Noble	6-9-18-3		0.05	02/04/02	Convention, Recreation, and Visitor Promotion Fund	91,004
43 Ohio	6-9-18-3		0.05	08/01/96	Convention, Visitor, and Tourism Promotion Fund	118,937
44 Orange	6-9-18-3		0.02	01/01/99	Convention, Visitor, and Tourism Promotion Fund	107,001
45 Parke	6-9-18-3		0.05	08/01/92	Convention, Visitor, and Tourism Promotion Fund	111,067
46 Perry	6-9-18-3		0.05	09/01/95	Convention, Visitor, and Tourism Promotion Fund	102,564
47 Porter	6-9-18-3		0.05	01/01/86	Convention, Visitor, and Tourism Promotion Fund	786,564
48 Putnam	6-9-18-3		0.05	09/01/89	Convention, Visitor, and Tourism Promotion Fund	275,115
49 Ripley	6-9-18-3		0.05	01/01/96	Convention, Visitor, and Tourism Promotion Fund	47,448
50 St. Joseph	6-9-1-5		0.06	01/01/73	Convention and Exhibition Center Fund	2,931,753
51 Scott -- 1	6-9-18-3		0.05	01/01/97	Convention, Visitor, and Tourism Promotion Fund	194,643
52 Shelby -- 1	6-9-18-3		0.05	07/01/01	Convention, Visitor, and Tourism Promotion Fund	136,034
53 Spencer -- 1	6-9-18-3		0.03	06/01/94	Convention, Visitor, and Tourism Promotion Fund	112,211
54 Steuben	6-9-18-3		0.05	06/01/94	Convention, Visitor, and Tourism Promotion Fund	354,626
55 Sullivan	6-9-18-3		0.02	01/01/94	Convention, Visitor, and Tourism Promotion Fund	9,305
56 Switzerland	6-9-18-3		0.05	01/01/92	Convention, Visitor, and Tourism Promotion Fund	263,890
57 Tippecanoe	6-9-7-6		0.05	09/01/86	Innkeepers Tax Fund -- 6	1,404,030

					FY 2004
County	Code Cite	Rate	Eff. Date	Use	Collections
Vanderburgh	6-9-2.5-6		07/01/83	41.7% C&V Prom. Fund; 25% Tour. Cap. Imp. Fund; 33.3%	
58		0.06		Convention Center Operating Fund	2,025,645
59 Vermillion	6-9-18-3	0.05	06/01/96	Convention, Visitor, and Tourism Promotion Fund	9,399
60 Vigo	6-9-11-6	0.04	08/01/80	Convention and Visitor Promotion Fund	766,328
61 Wabash	6-9-18-3	0.05	01/01/93	Convention, Visitor, and Tourism Promotion Fund	81,974
62 Washington	6-9-18-3	0.04	09/01/02	Convention, Visitor, and Tourism Promotion Fund	13,034
63 Wayne	6-9-10-6	0.05	07/01/80	Convention and Tourism Fund	453,308
64 White	6-9-10.5-6	0.03	07/01/97	Lake Enhancement Fund	151,540
TOTAL					49,831,399

- 1 - Remitted to the Department of State Revenue; all others are collected locally.
- 2 - In Allen County, at least 1/6 of the revenue must be used for the promotion of conventions and tourism.
- 3 - Up to 25% of revenue may be used to promote and encourage industrial and economic development.
- 4 - Revenue that exceeds \$1.2 M each year shall be distributed as follows: 85% to the Convention, Tourism, and Visitor Promotion Fund; 5% to P.U.-Calumet for nursing education programs; 5% to I.U.-Northwest Xfor medical education programs; and 5% to I.U.-Northwest for allied health education programs.
- 5 - For the service of county-issued bonds and debt of the Convention and Visitor Commission.
- 6 - For the service of county-issued bonds, the Convention and Visitor Commission, and other projects.

PROPERTY TAXES

DEFINITION OF PROPERTY TAX TERMS

Abstract Assessed Value: The actual value used to create tax bills. Changes to assessments after AV is certified can cause Abstract AV to differ from Certified AV.

Abstract Levy: The product of the Abstract Assessed Value multiplied by the tax rate.

Assessed Valuation: Before 2002, Assessed Value was equal to 33-1/3% of the true tax value of property. Currently, Assessed Value equals 100% of true tax value.

Base Year: For a civil taxing unit, the most recent calendar year in which the unit was in a county that voted to adopt the County Adjusted Gross Income Tax and that in the preceding calendar budget year if it was not located in a county that voted to adopt the County Adjusted Gross Income Tax or did not impose a property tax levy.

Budget (or Certified) Levy: The Property Tax Levy that is certified by the DLGF at the time the unit's budget is approved.

Certified Assessed Value: The Assessed Value certified by the county auditor for use in preparing budgets.

County Abstract: The document used by the county auditor to record assessed values, deductions, exemptions, and taxes charged based on actual property tax billings. The Auditor of State uses the abstract for settlement with the county.

Homestead Credit: A 20% credit against a taxpayer's net property tax liability on qualifying funds that reduces the amount of tax owed for the principal owner-occupied residence.

Levy: The total amount of income to be raised from property taxes by a governmental unit.

Personal Property: Tangible property not permanently affixed to and a part of real estate. Includes business depreciable property, business inventory, and individual personal property such as mobile homes and recreational vehicles.

Property Tax Replacement Fund: Money deposited into this fund comes from 50% of the Sales Tax receipts and 14% of receipts from the Individual Adjusted Gross Income Tax. Revenue is used to fund a portion of school expenses, and to reduce property tax liabilities through payment of the Property Tax Replacement Credit and the Homestead Credit.

Real Property: Land and improvements considered permanent fixtures.

State Property Tax Replacement Credits: Each taxing unit receives from the state 20% of its operating tax levies attributable to real property and non-business personal property to be used to decrease property taxes. The amount of relief is indicated on the taxpayer's property tax bill. The 20% credit does not apply to debt incurred after 1984, school capital projects funds, cumulative building funds, or excessive levies established after 1983. It also does not apply to some excessive levies established in 1983. Beginning with taxes paid in CY 2003, the state funds an additional PTRC that is equal to 60% of the school general fund gross levy attributable to all property types.

Tax Base: The assessed valuation of real and personal property that is defined by law as the cornerstone upon which the property tax is levied.

Tax Rate: Expressed as a dollar rate per \$100 of Assessed Value (i.e., \$1.50 per \$100 AV).

$\text{Tax Rate} = \text{Budget Levy/Certified AV} \times 100.$

True Tax Value: The term used in determining the assessed valuation of property. The rules of the Department of Local Government Finance are the basis for determining true tax value.

LOCAL PROPERTY TAXES

IC 6-1.1

TAXPAYER: Owners of real property and tangible personal property located in Indiana on the date of assessment. The assessment date for mobile homes is January 15; and for all other personal and real property, March 1.

TAX BASE: The property tax is imposed on real property and on certain types of personal property. Personal property subject to the tax includes the following: nursery stock severed from the ground; florists' stocks of growing crops ready for sale as potted plants; advertising devices, such as billboards, located on real property not owned by the owner of the devices; motor vehicles not subject to the Motor Vehicle Excise Tax or the Commercial Motor Vehicle Excise Tax; airplanes not subject to the Aircraft Excise Tax; mobile homes not on a permanent foundation; equipment or machine foundations not supporting a building; and all other tangible personal property held for sale in the ordinary course of a trade; held, used, or consumed in connection with the production of income; or held as an investment.

EXEMPTIONS: Property owned by the following entities: government; corporations organized to perpetuate the memory of soldiers and sailors; not-for-profit corporations organized to promote the fine arts; public libraries; fraternal benefit associations; college fraternities and sororities; YMCA; YWCA; Salvation Army; K of C; YMHA; Boy Scouts; Girl Scouts; not-for-profit water companies and sewage disposal companies; air and water pollution equipment; property used for educational, scientific, literary, religious, or charitable purposes; and certain veterans' organizations; a county or district agricultural association; cemetery corporations, firms, or associations; real property used to dispense gratuitously medicine and medical advice by an entity that exists for that purpose; inventory located within an enterprise zone; certain inventory stored in a warehouse pending shipment out of state (even if repackaging of the product takes place in Indiana); inventory ready for out-of-state shipment, except for final packaging if packaging is not practical until receipt of a final customer order; certain inventory shipped into Indiana by a nonresident and stored in a warehouse pending shipment within Indiana; raw materials and work-in-process inventory that will be incorporated into goods that will be shipped out of state; imports and exports stored in a foreign trade zone; property owned by an Indiana not-for-profit corporation and used in the operation of a licensed health care facility, a residential facility for the aged, or a Christian Science home or sanatorium; hospital property used to furnish goods or services to other hospitals, and property owned by a shared hospital services organization; personal property owned by a coal mining operation used to meet reclamation standards;

property acquired by a nonprofit organization for renovating or erecting a single family residence that will be given away or sold in a charitable manner. In addition, qualified wildlife habitat or riparian land is assessed at \$1 per acre. Land classified as a filter strip is assessed at \$1 per acre.

CREDITS: A property tax credit reduces a taxpayer's net property tax liability. The following credits are state-funded:

State Property Tax Replacement Credit (20% of qualifying levies on real property and non-business personal property) (Beginning in 2003, the state also pays a PTRC equal to 60% of the gross school general fund levy.)

Payments:	CY 1999	\$790,692,955
	CY 2000	\$829,613,558
	CY 2001	\$886,487,873
	CY 2002	\$912,700,017
	CY 2003*	\$1,659,900,000

*2003 credits are estimates based on actual data from 91 counties and estimates for Brown County. This number will be updated in the next edition of this book.

State Homestead Credit (Beginning in 2003, Homestead Credit is equal to 20% of the net levy on qualifying funds.)

			<u>Credit %</u>
Payments:	CY 1999	\$175,646,530	10% gross
	CY 2000	\$184,478,525	10% gross
	CY 2001	\$195,489,317	10% gross
	CY 2002	\$209,016,960	10% gross
	CY 2003*	\$209,850,000	20% net

*2003 credits are estimates based on actual data from 91 counties and estimates for Brown County. This number will be updated in the next edition of this book.

Counties that adopt the County Option Income Tax (COIT) may provide up to 8% in additional homestead credits paid from COIT revenues. The 8% maximum rate is adjustable to negate the effects of using only operating funds as a base for calculation.

In addition, counties may adopt a County Economic Development Income Tax (CEDIT) rate of up to 0.25% to provide additional homestead credit to offset the shift to homeowners from the 100% deduction for inventory.

DEDUCTIONS: A property tax deduction reduces the assessed value of taxable property. Property tax deductions are described in the table following this section.

CURRENT PROPERTY TAX CONTROLS: Beginning in CY 2004, a local taxing unit's maximum permissible tax levy is equal to the previous year's actual levy and increased by the six-year average growth in Indiana nonfarm personal income. A unit may appeal this amount if its assessed value growth exceeds the statewide AV growth by at least 3%. Units may also file other petitions with the Department of Local Government Finance for increases in maximum levies. Under IC 6-1.1-18.5-13, -13.6, and -16, the Department may grant permission for a civil taxing unit to increase its levy in excess of limitations for any of the following types of relief:

1. Costs resulting from annexation.
2. Costs of operating a new court.
3. Growth factor relief (explained above).
4. Costs of furnishing volunteer fire protection.
5. Pension payments.
6. To increase poor relief rates to \$0.0167 per \$100 AV.
7. Public transportation.
8. Costs of hazardous waste removal in Tippecanoe County, Lafayette, West Lafayette, Connersville, and Columbia City.
9. Costs of expansion and operation of a jail or juvenile detention center in Howard County or in a county under a federal court order.
10. To increase a township's fire protection rate to pay a fair amount to a provider municipality.
11. Township fire protection for townships that borrow funds for three consecutive years.
12. To make permanent the annual PTRC reallocation appeals in the city of Goshen.
13. Cost of purchasing, expanding, or upgrading a voting system.

14. Property tax shortfalls due to erroneous assessed valuation figures.

PROCEDURE: Property tax payments are based on AV and tax rates. Township and county officials determine the AV of personal property annually and real property periodically. New improvements are assessed in the year they are made. The value of land is not included as a cost of producing tangible personal property subject to assessment.

The Department of Local Government Finance reviews budgets, tax rates, and levies of all political subdivisions and certifies its action by February 15. County treasurers collect the tax payments in May and November. If the property has an annual tax liability less than \$25, the county legislative body may require the taxpayer to make one annual payment before May 10. The Indiana Board of Tax Review reviews assessments upon appeal.

ADMINISTRATION: Department of Local Government Finance; Indiana Board of Tax Review

DISTRIBUTION: Civil taxing units and schools.

	TYPE OF DEDUCTION	AVAILABLE FOR	AMOUNT OF DEDUCTION**	LIMITATIONS
1	Mortgage IC 6-1.1-12-1	Mortgaged real property or mobile homes	Up to \$3,000 per person or couple	1/2 of assessed value or mortgage balance.
2	65 or over IC 6-1.1-12-9	Residence of persons 65 and over or their surviving spouses.	\$12,480, up to ½ of assessed value	\$25,000 maximum combined adjusted gross income and \$144,000 maximum assessed value. May not receive another deduction other than mortgage and homestead deductions.
3	Blind or disabled IC 6-1.1-12-11	Residence of eligible person*	\$12,480	\$17,000 maximum taxable gross income.
4	Partially disabled veteran IC 6-1.1-12-13	Taxable property of veteran or survivor*	\$24,960	Wartime service, honorable discharge, and at least 10% service-connected disability.
5	Disabled veteran IC 6-1.1-12-14	Property of veteran or survivor*	\$12,480	Honorable discharge and total disability or age 62 with disability of 10% or more. Maximum total assessed value of \$113,000.
6	Survivor of W.W. I veteran IC 6-1.1-12-16	Tangible property or real property of those whose spouse served in the Armed Forces prior to Nov. 12, 1918.	\$18,720	Honorable discharge. May not get partially disabled veteran deduction.

	TYPE OF DEDUCTION	AVAILABLE FOR	AMOUNT OF DEDUCTION**	LIMITATIONS
7	W.W. I veteran IC 6-1.1-12-17.4	Residential real property	\$18,720	\$163,000 maximum assessed value.
8	Homestead Standard Deduction IC 6-1.1-12-37	Automatic for those who receive the Homestead Credit	\$35,000	1/2 assessed value.
9	Rehabilitation deduction IC 6-1.1-12-18	Residential real property	Actual increase in assessed value; not to exceed \$18,720 per unit rehabilitated	Deduction available for 5 years and limits on pre-rehabilitation assessed value.
10	Rehabilitation deduction IC 6-1.1-12-22	Buildings and structures 50 or more years old if the owner paid at least \$10,000 for the rehabilitation.	50% of the increased assessed value, not to exceed \$124,800 for a single-family dwelling or \$300,000 for other property	Deduction available for 5 years and may not get both rehabilitation deductions for same improvements.
11	Solar energy deduction IC 6-1.1-12-26	Real property equipped with solar energy heating or cooling system	Assessed value of the system	None
12	Wind-powered devices IC 6-1.1-12-29	Wind power equipment designed to provide mechanical energy or produce electricity	Assessed value of the system	None

	TYPE OF DEDUCTION	AVAILABLE FOR	AMOUNT OF DEDUCTION**	LIMITATIONS
13	Coal Conversion System IC 6-1.1-12-31	Tangible property used to convert coal into a gaseous liquid fuel or charcoal.	95% of the system's assessed value multiplied by the fraction (Indiana Coal Converted/Total Coal converted)	None
14	Hydro-electric Power Device IC 6-1.1-12-33	Real property equipped with a device designed to convert the kinetic energy of moving water into mechanical energy or electricity.	Assessed value of the system.	Systems installed after December 31, 1981.
15	Geothermal Energy IC 6-1.1-12-34	Real property equipped with geothermal heating, cooling, hot water, or electricity production.	Assessed value of the system.	Systems installed after December 31, 1981.

	TYPE OF DEDUCTION	AVAILABLE FOR	AMOUNT OF DEDUCTION**	LIMITATIONS																																																																																																																																	
16	Fertilizer Storage IC 6-1.1-12-38	Real property improvements made to comply with the fertilizer storage rules adopted by the State Chemist under IC 15-3-3.5-11.	Assessed value of the improvements.	None																																																																																																																																	
17a	Economic Revitalization Area deduction for Real Property IC 6-1.1-12.1-4	Improvements made to real property located in a designated urban Economic Revitalization area. (Does not include land.)	The local designating body determines the length of the deduction; 3, 6, or 10 years for areas designated before 7/1/2000, or 1-10 years for areas designated after 6/30/2000. See table for deduction percentage.	Deduction available in an area designated as an Economic Revitalization area.																																																																																																																																	
			<div>Duration of Deduction-----</div> <table><tr><th>Year</th><th><u>1</u></th><th><u>2</u></th><th><u>3</u></th><th><u>4</u></th><th><u>5</u></th><th><u>6</u></th><th><u>7</u></th><th><u>8</u></th><th><u>9</u></th><th><u>10</u></th></tr><tr><td>1st</td><td>100%</td><td>100%</td><td>100%</td><td>100%</td><td>100%</td><td>100%</td><td>100%</td><td>100%</td><td>100%</td><td>100%</td></tr><tr><td>2nd</td><td>0%</td><td>50%</td><td>66%</td><td>75%</td><td>80%</td><td>85%</td><td>85%</td><td>88%</td><td>88%</td><td>95%</td></tr><tr><td>3rd</td><td></td><td>0%</td><td>33%</td><td>50%</td><td>60%</td><td>66%</td><td>71%</td><td>75%</td><td>77%</td><td>80%</td></tr><tr><td>4th</td><td></td><td></td><td>0%</td><td>25%</td><td>40%</td><td>50%</td><td>57%</td><td>63%</td><td>66%</td><td>65%</td></tr><tr><td>5th</td><td></td><td></td><td></td><td>0%</td><td>20%</td><td>34%</td><td>43%</td><td>50%</td><td>55%</td><td>50%</td></tr><tr><td>6th</td><td></td><td></td><td></td><td></td><td>0%</td><td>17%</td><td>29%</td><td>38%</td><td>44%</td><td>40%</td></tr><tr><td>7th</td><td></td><td></td><td></td><td></td><td></td><td>0%</td><td>14%</td><td>25%</td><td>33%</td><td>30%</td></tr><tr><td>8th</td><td></td><td></td><td></td><td></td><td></td><td></td><td>0%</td><td>13%</td><td>22%</td><td>20%</td></tr><tr><td>9th</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0%</td><td>11%</td><td>10%</td></tr><tr><td>10th</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0%</td><td>5%</td></tr><tr><td>11th</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0%</td></tr></table>		Year	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	1st	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	2nd	0%	50%	66%	75%	80%	85%	85%	88%	88%	95%	3rd		0%	33%	50%	60%	66%	71%	75%	77%	80%	4th			0%	25%	40%	50%	57%	63%	66%	65%	5th				0%	20%	34%	43%	50%	55%	50%	6th					0%	17%	29%	38%	44%	40%	7th						0%	14%	25%	33%	30%	8th							0%	13%	22%	20%	9th								0%	11%	10%	10th									0%	5%	11th							
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	TYPE OF DEDUCTION	AVAILABLE FOR	AMOUNT OF DEDUCTION**	LIMITATIONS
17b	Economic Revitalization Area deduction for real property in a residentially distressed area. IC 6-1.1-12.1-4.1	Same as above.	Lesser of: a) The assessed value of the improvements, or b) \$74,880 for 1-family dwelling; \$106,080 for 2-family dwelling; \$156,000 for 3-unit multifamily dwelling; \$199,680 for 4-unit multifamily dwelling.	Deduction is available for 5 years.
18	Economic Revitalization area deduction for personal property. IC 6-1.1-12.1-4.5	New manufacturing equipment installed in the area during the period 3/1/83 through 12/31/2005. Also includes resource recovery equipment installed 3/2/93 - 12/31/2005.	The local designating body determines the length of the deduction; 5 or 10 years for areas designated before 7/1/2000, or 1-10 years for areas designated after 6/30/2000. See table below for deduction percentage.	The equipment must be used in direct production, processing or finishing of tangible personal property, or for the disposal of solid or hazardous waste by converting it into energy or useful products.

	TYPE OF DEDUCTION	AVAILABLE FOR	AMOUNT OF DEDUCTION**	LIMITATIONS																																																																																																																																				
			<div>Duration of Deduction-----<table><tr><th>Year</th><th>1</th><th>2</th><th>3</th><th>4</th><th>5</th><th>6</th><th>7</th><th>8</th><th>9</th><th>10</th></tr><tr><td>1st</td><td>100%</td><td>100%</td><td>100%</td><td>100%</td><td>100%</td><td>100%</td><td>100%</td><td>100%</td><td>100%</td><td>100%</td></tr><tr><td>2nd</td><td>0%</td><td>50%</td><td>66%</td><td>75%</td><td>80%</td><td>85%</td><td>85%</td><td>88%</td><td>88%</td><td>90%</td></tr><tr><td>3rd</td><td></td><td>0%</td><td>33%</td><td>50%</td><td>60%</td><td>66%</td><td>71%</td><td>75%</td><td>77%</td><td>80%</td></tr><tr><td>4th</td><td></td><td></td><td>0%</td><td>25%</td><td>40%</td><td>50%</td><td>57%</td><td>63%</td><td>66%</td><td>70%</td></tr><tr><td>5th</td><td></td><td></td><td></td><td>0%</td><td>20%</td><td>34%</td><td>43%</td><td>50%</td><td>55%</td><td>60%</td></tr><tr><td>6th</td><td></td><td></td><td></td><td></td><td>0%</td><td>25%</td><td>29%</td><td>38%</td><td>44%</td><td>50%</td></tr><tr><td>7th</td><td></td><td></td><td></td><td></td><td></td><td>0%</td><td>14%</td><td>25%</td><td>33%</td><td>40%</td></tr><tr><td>8th</td><td></td><td></td><td></td><td></td><td></td><td></td><td>0%</td><td>13%</td><td>22%</td><td>30%</td></tr><tr><td>9th</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0%</td><td>11%</td><td>20%</td></tr><tr><td>10th</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0%</td><td>10%</td></tr><tr><td>11th</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0%</td></tr></table></div>	Year	1	2	3	4	5	6	7	8	9	10	1st	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	2nd	0%	50%	66%	75%	80%	85%	85%	88%	88%	90%	3rd		0%	33%	50%	60%	66%	71%	75%	77%	80%	4th			0%	25%	40%	50%	57%	63%	66%	70%	5th				0%	20%	34%	43%	50%	55%	60%	6th					0%	25%	29%	38%	44%	50%	7th						0%	14%	25%	33%	40%	8th							0%	13%	22%	30%	9th								0%	11%	20%	10th									0%	10%	11th										0%	
Year	1	2	3	4	5	6	7	8	9	10																																																																																																																														
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11th										0%																																																																																																																														
19	County Option Inventory Deduction IC 6-1.1-12-41	All business inventory in the county	100% of the inventory's AV	Available for assessment years 2003, 2004, and 2005.																																																																																																																																				
20	Statewide Inventory Deduction IC 6-1.1-12-42	All business inventory in the state	100% of the inventory's AV	Automatic for assessment years beginning in 2006.																																																																																																																																				
<div>*This includes real property purchased on contract if the buyer is responsible for property taxes levied on that property. **Fixed deduction amounts and AV limits were adjusted in 2001 to negate any effect of the new Assessed Value Computation (AV=100% of TTV) that began in 2001. These amounts were adjusted again in 2004 to compensate for the general reassessment.</div>																																																																																																																																								

Note: The complete table with data from all 92 counties will be printed in next year's handbook edition.

2002 Pay 2003 Average County Property Tax Rates
(N/A = Data Not Available)

County	Avg. Gross Rate	Avg. Real Prop. PTRC%	Avg. Bus. P.P. PTRC%	Avg. State Hmstd Credit %	Avg. Local Hmstd Credit %	Avg. Real Prop. Net Rate	Avg. Bus. P.P. Net Rate	Avg. Hmstd* Net Rate
Adams	2.2762	28.19	16.72	11.01	0.00	1.6345	1.8955	1.4546
Allen	2.4767	25.83	15.05	10.40	7.16	1.8369	2.1041	1.5144
Bartholomew	2.3718	30.27	16.66	13.68	0.00	1.6538	1.9766	1.4276
Benton	1.9028	33.47	20.59	16.47	0.00	1.2659	1.5111	1.0574
Blackford	2.9682	25.10	13.58	11.05	0.00	2.2231	2.5650	1.9775
Boone	1.8961	21.43	15.70	6.89	0.00	1.4897	1.5984	1.3871
Brown	N/A							
Carroll	2.0258	27.59	15.14	12.01	0.00	1.4669	1.7190	1.2907
Cass	2.6118	27.89	14.82	12.65	0.00	1.8834	2.2246	1.6451
Clark	2.5364	28.12	15.91	12.58	0.00	1.8232	2.1328	1.5939
Clay	1.7615	34.42	19.94	17.46	0.00	1.1552	1.4102	0.9535
Clinton	2.1316	26.14	16.55	12.24	0.00	1.5743	1.7788	1.3816
Crawford	2.6484	27.67	15.11	14.17	0.00	1.9156	2.2483	1.6441
Daviess	2.2522	28.29	18.16	12.35	0.00	1.6149	1.8432	1.4155
Dearborn	2.1292	27.92	16.46	10.29	0.00	1.5348	1.7787	1.3769
Decatur	1.9032	31.19	19.05	12.47	0.00	1.3097	1.5406	1.1464

County	Avg. Gross Rate	Avg. Real Prop. PTRC%	Avg. Bus. P.P. PTRC%	Avg. State Hmstd Credit %	Avg. Local Hmstd Credit %	Avg. Real Prop. Net Rate	Avg. Bus. P.P. Net Rate	Avg. Hmstd* Net Rate
DeKalb	2.1011	28.58	18.01	11.86	0.00	1.5007	1.7226	1.3227
Delaware	3.2095	25.93	12.89	12.30	0.00	2.3774	2.7960	2.0849
Dubois	2.0736	30.51	20.08	11.05	0.00	1.4409	1.6572	1.2816
Elkhart	2.4533	27.34	15.36	11.80	0.00	1.7825	2.0765	1.5723
Fayette	3.1399	27.25	16.86	13.37	0.00	2.2843	2.6105	1.9788
Floyd	2.5760	24.09	12.44	9.89	0.00	1.9555	2.2556	1.7621
Fountain	1.8099	33.40	19.66	15.18	0.00	1.2054	1.4540	1.0225
Franklin	1.6655	32.33	19.73	13.52	0.00	1.1270	1.3368	0.9747
Fulton	2.1315	29.62	18.02	13.06	0.00	1.5002	1.7474	1.3043
Gibson	2.4287	30.14	19.46	13.17	0.00	1.6968	1.9560	1.4733
Grant	2.6506	28.79	16.05	12.81	0.00	1.8874	2.2253	1.6457
Greene	2.3177	28.87	21.14	11.12	0.00	1.6486	1.8277	1.4652
Hamilton	1.8722	23.71	16.00	7.70	0.00	1.4283	1.5726	1.3183
Hancock	2.0843	26.81	16.04	10.90	0.00	1.5254	1.7500	1.3591
Harrison	1.6136	33.14	21.22	13.52	0.00	1.0789	1.2711	0.9330
Hendricks	2.0354	22.20	14.59	8.03	0.00	1.5835	1.7384	1.4565
Henry	2.1710	27.56	15.95	12.22	0.00	1.5727	1.8247	1.3805
Howard	2.4123	30.24	19.82	11.22	0.00	1.6828	1.9342	1.4940
Huntington	2.2621	30.15	14.66	15.18	0.00	1.5801	1.9305	1.3402
Jackson	1.8366	33.27	21.35	13.15	0.00	1.2256	1.4445	1.0644
Jasper	1.7477	33.20	22.51	12.23	0.00	1.1675	1.3542	1.0247

County	Avg. Gross Rate	Avg. Real Prop. PTRC%	Avg. Bus. P.P. PTRC%	Avg. State Hmstd Credit %	Avg. Local Hmstd Credit %	Avg. Real Prop. Net Rate	Avg. Bus. P.P. Net Rate	Avg. Hmstd* Net Rate
Jay	2.5223	30.53	14.91	14.74	0.00	1.7524	2.1463	1.4940
Jefferson	2.7123	27.85	16.44	11.21	0.00	1.9570	2.2666	1.7376
Jennings	1.9930	28.29	15.86	11.64	0.00	1.4291	1.6770	1.2628
Johnson	1.9776	25.91	15.97	9.34	0.00	1.4652	1.6619	1.3283
Knox	2.4241	27.44	17.31	13.19	0.00	1.7589	2.0044	1.5269
Kosciusko	1.5462	30.18	19.14	10.22	0.00	1.0796	1.2502	0.9693
LaGrange	1.6998	31.69	18.18	12.56	0.00	1.1612	1.3908	1.0153
Lake	4.4117	21.71	8.31	12.43	0.00	3.4538	4.0449	3.0246
LaPorte	2.4864	28.36	13.43	14.47	0.00	1.7814	2.1526	1.5236
Lawrence	2.6241	27.77	13.65	13.88	0.00	1.8955	2.2659	1.6325
Madison	2.7088	26.29	13.02	12.73	5.09	1.9966	2.3560	1.6409
Marion	2.9958	25.11	14.07	11.31	4.52	2.2436	2.5741	1.8883
Marshall	2.0348	29.21	15.91	13.17	0.00	1.4405	1.7111	1.2508
Martin	2.2097	30.01	19.03	12.51	0.00	1.5465	1.7893	1.3531
Miami	2.2805	28.73	15.94	12.00	4.80	1.6254	1.9170	1.3523
Monroe	2.1317	26.20	16.29	11.13	4.45	1.5732	1.7845	1.3280
Montgomery	2.5682	23.54	14.96	8.14	0.00	1.9638	2.1841	1.8039
Morgan	1.5868	31.00	18.45	12.13	0.00	1.0948	1.2941	0.9620
Newton	2.2470	29.65	17.18	14.28	0.00	1.5808	1.8609	1.3552
Noble	1.8279	30.48	16.54	12.87	0.00	1.2707	1.5255	1.1072
Ohio	1.4305	40.12	25.60	18.24	0.00	0.8567	1.0643	0.7004

County	Avg. Gross Rate	Avg. Real Prop. PTRC%	Avg. Bus. P.P. PTRC%	Avg. State Hmstd Credit %	Avg. Local Hmstd Credit %	Avg. Real Prop. Net Rate	Avg. Bus. P.P. Net Rate	Avg. Hmstd* Net Rate
Orange	1.8917	35.09	22.02	14.90	0.00	1.2279	1.4752	1.0450
Owen	2.0633	21.65	12.62	8.59	0.00	1.6165	1.8029	1.4776
Parke	1.8253	29.83	18.38	13.88	0.00	1.2808	1.4897	1.1031
Perry	2.6805	28.35	17.99	11.70	2.34	1.9207	2.1984	1.6512
Pike	2.7315	28.82	17.93	13.13	0.00	1.9443	2.2417	1.6891
Porter	2.1944	22.91	11.96	9.71	0.00	1.6915	1.9320	1.5273
Posey	2.5021	34.28	26.67	12.61	0.00	1.6445	1.8348	1.4372
Pulaski	2.1372	30.54	19.23	13.78	0.00	1.4846	1.7262	1.2800
Putnam	2.0494	27.72	17.93	10.02	0.00	1.4813	1.6819	1.3329
Randolph	2.3669	29.09	15.96	13.88	0.00	1.6784	1.9892	1.4454
Ripley	1.8553	30.44	18.28	12.44	0.00	1.2906	1.5162	1.1301
Rush	2.0847	33.60	17.33	15.83	0.00	1.3843	1.7234	1.1651
St. Joseph	3.4044	21.50	10.02	10.66	4.26	2.6725	3.0631	2.2738
Scott	2.3044	26.00	16.03	9.64	0.00	1.7053	1.9350	1.5410
Shelby	2.0313	29.82	17.16	12.24	0.00	1.4254	1.6827	1.2510
Spencer	2.2429	30.67	22.62	10.88	2.18	1.5549	1.7356	1.3519
Starke	2.1064	26.83	15.06	11.53	0.00	1.5412	1.7891	1.3635
Steuben	1.4366	28.79	16.15	10.57	0.00	1.0231	1.2046	0.9149
Sullivan	2.7250	27.16	16.76	12.00	0.00	1.9849	2.2684	1.7467
Switzerland	1.3971	29.70	18.19	13.88	0.00	0.9822	1.1430	0.8459
Tippecanoe	2.1717	27.17	17.66	9.52	3.81	1.5817	1.7881	1.3708

County	Avg. Gross Rate	Avg. Real Prop. PTRC%	Avg. Bus. P.P. PTRC%	Avg. State Hmstd Credit %	Avg. Local Hmstd Credit %	Avg. Real Prop. Net Rate	Avg. Bus. P.P. Net Rate	Avg. Hmstd* Net Rate
Tipton	2.0272	29.55	15.77	13.91	0.00	1.4281	1.7075	1.2295
Union	2.1989	26.64	14.96	12.34	0.00	1.6132	1.8700	1.4141
Vanderburgh	2.3652	28.39	14.79	14.26	7.70	1.6936	2.0153	1.3216
Vermillion	2.2586	28.52	19.93	11.16	0.00	1.6144	1.8085	1.4343
Vigo	3.1277	26.38	13.25	13.71	0.00	2.3026	2.7134	1.9870
Wabash	2.2323	30.63	16.33	14.62	0.00	1.5485	1.8677	1.3222
Warren	1.6897	34.23	20.64	15.91	0.00	1.1114	1.3408	0.9345
Warrick	2.2430	29.29	20.00	11.22	0.00	1.5861	1.7945	1.4081
Washington	2.0915	29.37	16.16	12.61	0.00	1.4772	1.7535	1.2910
Wayne	2.7031	28.00	14.18	14.65	0.00	1.9463	2.3199	1.6613
Wells	1.8787	30.55	18.76	12.42	0.00	1.3047	1.5263	1.1426
White	1.8021	30.71	19.75	11.69	0.00	1.2486	1.4461	1.1026
Whitley	1.9464	29.90	19.88	11.63	0.00	1.3644	1.5595	1.2058
Partial (91)**								
State								
Average	2.5216	26.06	14.70	11.37	1.92	1.8645	2.1509	1.6167

* Homestead Net Rate = Real Property Net Rate Reduced by State Homestead Credit.

** State Averages shown are calculated on all counties except Brown.

Note: The complete table with data from all 92 counties will be printed in next year's handbook edition.

2002 Pay 2003 Certified Budget Assessed Value and Property Tax Levies
(N/A = Data Not Available)

County	Assessed Value	Gross Levy	PTRC	Net Levy (Net of PTRC)	State Homestead* Credit	Net Levy (Net of PTRC & St Hmstd Cred)
Adams	\$1,370,564,878	\$31,196,300	\$7,997,468	\$23,198,832	\$790,339	\$22,408,493
Allen	14,231,573,124	352,472,267	84,100,365	268,371,902	10,811,100	257,560,802
Bartholomew	3,687,078,800	87,449,323	23,787,746	63,661,577	2,939,441	60,722,136
Benton	585,451,760	11,139,853	3,572,555	7,567,298	270,787	7,296,511
Blackford	441,189,859	13,095,396	2,969,032	10,126,364	323,877	9,802,488
Boone	2,794,705,256	52,991,159	11,051,319	41,939,840	1,451,657	40,488,182
Brown	N/A					
Carroll	1,006,659,181	20,392,943	5,305,127	15,087,816	552,721	14,535,094
Cass	1,409,612,230	36,815,781	9,275,826	27,539,955	907,688	26,632,266
Clark	3,712,627,330	94,167,876	23,877,783	70,290,093	2,922,888	67,367,205
Clay	922,928,435	16,257,363	5,250,555	11,006,808	604,206	10,402,602
Clinton	1,391,234,394	29,655,189	7,262,101	22,393,088	831,142	21,561,946
Crawford	253,113,810	6,703,441	1,706,467	4,996,974	156,776	4,840,199
Daviess	1,077,989,632	24,278,574	6,324,207	17,954,367	566,295	17,388,072
Dearborn	2,181,918,429	46,457,359	12,069,648	34,387,711	1,254,943	33,132,768
Decatur	1,225,847,600	23,330,467	6,572,133	16,758,334	566,338	16,191,997
DeKalb	2,039,255,287	42,846,718	11,247,329	31,599,389	1,074,210	30,525,180

County	Assessed Value	Gross Levy	PTRC	Net Levy (Net of PTRC)	State Homestead* Credit	Net Levy (Net of PTRC & St Hmstd Cred)
Delaware	3,772,372,379	121,075,559	28,082,128	92,993,431	3,671,159	89,322,272
Dubois	2,025,820,342	42,006,547	11,783,785	30,222,762	1,106,074	29,116,687
Elkhart	8,629,822,820	211,717,361	52,311,329	159,406,032	5,612,299	153,793,733
Fayette	860,126,993	27,007,300	7,353,243	19,654,057	886,909	18,767,149
Floyd	2,761,109,832	71,127,355	15,820,114	55,307,241	2,515,126	52,792,115
Fountain	711,120,686	12,870,269	4,048,414	8,821,855	320,096	8,501,760
Franklin	859,383,533	14,313,173	4,526,298	9,786,875	560,254	9,226,621
Fulton	888,000,020	18,927,715	5,208,378	13,719,337	472,308	13,247,030
Gibson	1,495,701,763	36,326,273	9,797,881	26,528,392	904,730	25,623,662
Grant	2,425,616,224	64,293,774	16,911,513	47,382,261	1,684,562	45,697,699
Greene	899,805,077	20,855,133	5,791,597	15,063,536	511,524	14,552,012
Hamilton	15,035,820,947	281,498,112	64,728,776	216,769,336	6,891,912	209,877,425
Hancock	2,507,298,420	52,259,908	13,519,072	38,740,836	2,410,256	36,330,580
Harrison	1,386,718,085	22,375,750	6,901,770	15,473,980	689,121	14,784,860
Hendricks	5,930,641,321	120,711,741	25,612,676	95,099,065	3,724,894	91,374,171
Henry	1,779,365,950	38,629,789	9,876,500	28,753,289	1,346,243	27,407,045
Howard	4,338,315,898	104,652,552	28,575,264	76,077,288	1,615,454	74,461,834
Huntington	1,473,121,270	33,323,698	8,925,514	24,398,184	1,235,510	23,162,674
Jackson	2,042,408,250	37,511,096	11,402,948	26,108,148	801,399	25,306,749
Jasper	1,774,912,434	31,019,913	9,871,879	21,148,034	714,220	20,433,814
Jay	787,469,100	19,862,610	5,483,363	14,379,247	514,543	13,864,704

County	Assessed Value	Gross Levy	PTRC	Net Levy (Net of PTRC)	State Homestead* Credit	Net Levy (Net of PTRC & St Hmstd Cred)
Jefferson	1,055,900,049	28,639,597	7,234,841	21,404,756	833,052	20,571,704
Jennings	925,762,508	18,450,529	4,850,180	13,600,349	529,499	13,070,849
Johnson	5,769,908,680	114,104,358	28,044,256	86,060,102	3,724,251	82,335,850
Knox	1,379,993,987	33,452,300	9,006,532	24,445,768	983,736	23,462,033
Kosciusko	4,736,798,340	73,240,234	20,659,009	52,581,225	1,451,069	51,130,156
LaGrange	1,554,058,745	26,416,071	7,835,038	18,581,033	651,303	17,929,730
Lake	17,974,766,521	792,986,706	153,723,749	639,262,957	29,676,003	609,586,953
LaPorte	4,731,142,338	117,636,354	29,662,787	87,973,567	4,358,327	83,615,240
Lawrence	1,304,347,800	34,227,780	8,537,064	25,690,716	1,187,925	24,502,791
Madison	4,180,557,616	113,241,268	27,335,898	85,905,370	4,091,428	81,813,942
Marion	39,051,446,445	1,169,897,363	263,433,315	906,464,048	37,043,644	869,420,405
Marshall	2,225,110,896	45,275,741	12,180,366	33,095,375	1,268,809	31,826,566
Martin	307,539,006	6,795,612	1,905,924	4,889,688	182,807	4,706,881
Miami	1,112,315,497	25,366,743	6,802,932	18,563,811	707,011	17,856,801
Monroe	4,877,459,773	103,973,372	25,869,459	78,103,913	3,279,085	74,824,828
Montgomery	1,880,668,332	48,299,742	10,424,233	37,875,509	762,037	37,113,472
Morgan	2,876,643,691	45,647,017	13,457,454	32,189,563	1,723,395	30,466,168
Newton	718,984,637	16,155,842	4,480,316	11,675,526	431,031	11,244,495
Noble	2,084,262,224	38,098,462	10,501,976	27,596,486	976,319	26,620,166
Ohio	237,090,175	3,391,664	1,307,690	2,083,974	137,755	1,946,220
Orange	620,881,295	11,745,141	3,952,449	7,792,692	288,731	7,503,962

County	Assessed Value	Gross Levy	PTRC	Net Levy (Net of PTRC)	State Homestead* Credit	Net Levy (Net of PTRC & St Hmstd Cred)
Owen	656,282,816	13,540,843	2,788,967	10,751,876	297,568	10,454,308
Parke	638,869,564	11,661,206	3,433,535	8,227,671	309,420	7,918,251
Perry	530,660,403	14,224,595	3,805,401	10,419,194	423,576	9,995,617
Pike	614,455,415	16,784,142	4,262,181	12,521,961	296,474	12,225,488
Porter	7,883,815,109	172,999,318	37,661,362	135,337,956	5,858,847	129,479,109
Posey	1,677,092,946	41,962,519	13,207,823	28,754,696	820,516	27,934,180
Pulaski	703,585,518	15,037,354	4,298,278	10,739,076	302,842	10,436,234
Putnam	1,474,686,065	30,221,654	7,936,143	22,285,511	715,575	21,569,936
Randolph	986,505,814	23,349,857	6,308,234	17,041,623	625,066	16,416,556
Ripley	1,058,380,319	19,636,318	5,702,648	13,933,670	593,752	13,339,918
Rush	807,693,995	16,838,151	5,152,069	11,686,082	499,256	11,186,826
St. Joseph	9,165,140,608	312,020,256	59,928,316	252,091,940	11,087,237	241,004,703
Scott	716,195,968	16,504,086	3,950,622	12,553,464	362,787	12,190,677
Shelby	2,029,717,631	41,228,947	11,237,456	29,991,491	1,038,487	28,953,004
Spencer	1,240,823,880	27,830,126	7,803,725	20,026,401	427,948	19,598,453
Starke	889,194,890	18,730,113	4,716,086	14,014,027	473,393	13,540,634
Steuben	2,730,977,336	39,233,520	10,721,045	28,512,475	763,973	27,748,502
Sullivan	799,218,480	21,778,942	5,410,481	16,368,461	420,134	15,948,327
Switzerland	377,825,450	5,278,667	1,464,320	3,814,347	104,772	3,709,574
Tippecanoe	7,062,408,510	153,373,412	38,614,103	114,759,309	3,724,889	111,034,420
Tipton	769,301,309	15,595,494	4,272,886	11,322,608	549,327	10,773,282

County	Assessed Value	Gross Levy	PTRC	Net Levy (Net of PTRC)	State Homestead* Credit	Net Levy (Net of PTRC & St Hmstd Cred)
Union	276,864,718	6,087,979	1,530,116	4,557,863	171,644	4,386,218
Vanderburgh	7,481,921,440	176,962,777	45,415,662	131,547,115	6,014,213	125,532,902
Vermillion	920,418,440	20,788,142	5,517,831	15,270,312	309,270	14,961,042
Vigo	3,546,920,960	110,935,269	25,674,446	85,260,823	3,447,759	81,813,064
Wabash	1,411,359,500	31,505,791	8,851,393	22,654,398	981,304	21,673,094
Warren	469,169,588	7,927,394	2,570,192	5,357,202	196,581	5,160,621
Warrick	2,497,564,194	56,020,472	15,505,447	40,515,025	2,072,440	38,442,585
Washington	889,245,910	18,598,886	4,976,468	13,622,418	451,897	13,170,521
Wayne	2,610,527,075	70,565,794	17,868,070	52,697,724	2,401,743	50,295,981
Wells	1,265,593,674	23,777,203	6,732,506	17,044,697	716,836	16,327,861
White	1,609,310,584	29,000,767	8,427,587	20,573,180	549,270	20,023,910
Whitley	1,434,165,265	27,914,412	7,866,376	20,048,036	890,659	19,157,377
Partial (91)**						
Totals	\$267,548,233,278	\$6,746,571,939	\$1,613,719,345	\$5,132,852,594	\$206,399,674	\$4,926,452,920

* Homestead Credit is the abstract or actual credit amount.

** Totals shown are calculated on all counties except Brown.

Note: The complete table with data from all 92 counties will be printed in next year's handbook edition.

2003 Pay 2004 Average County Property Tax Rates

(N/A = Data Not Available)

County	Avg. Gross Rate	Avg. Real Prop. PTRC%	Avg. Bus. P.P. PTRC%	Avg. State Hmstd Credit %	Avg. Local Hmstd Credit %*	Avg. Real Prop. Net Rate	Avg. Bus. P.P. Net Rate	Avg. Hmstd Net Rate**
Adams	2.4662	28.18	16.68	11.36	6.42	1.7713	2.0549	1.4563
Allen	2.7583	24.80	14.55	10.05	6.92	2.0742	2.3570	1.7221
Bartholomew	2.5641	29.97	16.88	13.66	0.00	1.7957	2.1313	1.5505
Benton	1.9735	33.74	20.82	16.31	0.00	1.3076	1.5626	1.0943
Blackford	3.1259	25.43	13.83	11.20	0.00	2.3310	2.6935	2.0699
Boone	2.0887	20.41	15.52	6.00	0.00	1.6624	1.7645	1.5628
Brown	N/A							
Carroll	1.9972	29.74	17.15	13.23	0.00	1.4032	1.6547	1.2176
Cass	3.0835	25.68	13.74	11.60	14.75	2.2915	2.6598	1.6878
Clark	N/A							
Clay	2.0529	31.92	18.42	15.58	0.00	1.3977	1.6748	1.1799
Clinton	2.2141	26.21	17.16	12.05	0.00	1.6338	1.8341	1.4369
Crawford	3.0131	27.01	14.75	N/A		2.1994	2.5688	N/A
Daviess	2.5652	27.68	16.80	12.55	0.00	1.8551	2.1343	1.6224
Dearborn	N/A							
Decatur	2.0120	30.50	19.14	12.35	0.00	1.3984	1.6269	1.2257
DeKalb	2.3510	27.84	17.03	11.58	0.00	1.6964	1.9506	1.5001

County	Avg. Gross Rate	Avg. Real Prop. PTRC%	Avg. Bus. P.P. PTRC%	Avg. State Hmstd Credit %	Avg. Local Hmstd Credit %*	Avg. Real Prop. Net Rate	Avg. Bus. P.P. Net Rate	Avg. Hmstd Net Rate**
Delaware	3.4280	26.18	13.36	12.35	0.00	2.5305	2.9702	2.2179
Dubois	2.3390	28.69	19.06	10.02	0.00	1.6679	1.8931	1.5008
Elkhart	2.6978	26.73	14.85	11.52	0.00	1.9766	2.2972	1.7489
Fayette	2.9685	30.55	14.54	15.45	6.68	2.0615	2.5367	1.6053
Floyd	2.2713	31.07	16.46	13.92	6.76	1.5656	1.8974	1.2419
Fountain	1.9412	33.34	19.57	15.08	0.00	1.2941	1.5614	1.0990
Franklin	N/A							
Fulton	2.3710	28.92	17.43	12.71	16.26	1.6854	1.9578	1.1971
Gibson	2.5019	30.28	19.67	13.44	0.00	1.7444	2.0097	1.5100
Grant	N/A							
Greene	2.5917	27.49	19.64	10.34	0.00	1.8792	2.0827	1.6849
Hamilton	2.0454	22.84	15.54	7.38	0.00	1.5782	1.7275	1.4617
Hancock	2.0226	25.68	15.88	10.13	0.00	1.5031	1.7013	1.3509
Harrison	1.8570	30.18	20.02	N/A		1.2965	1.4853	N/A
Hendricks	2.2755	20.73	13.64	7.41	0.00	1.8038	1.9652	1.6701
Henry	2.6010	24.50	14.62	10.72	0.00	1.9638	2.2208	1.7532
Howard	2.3996	31.04	21.32	11.34	0.00	1.6546	1.8880	1.4670
Huntington	2.6441	28.04	13.73	13.87	0.00	1.9027	2.2812	1.6388
Jackson	1.9806	32.01	20.84	N/A		1.3467	1.5678	N/A
Jasper	1.8428	31.65	21.88	11.47	0.00	1.2597	1.4397	1.1152
Jay	2.5726	31.10	15.75	15.25	0.00	1.7726	2.1674	1.5022

County	Avg. Gross Rate	Avg. Real Prop. PTRC%	Avg. Bus. P.P. PTRC%	Avg. State Hmstd Credit %	Avg. Local Hmstd Credit %*	Avg. Real Prop. Net Rate	Avg. Bus. P.P. Net Rate	Avg. Hmstd Net Rate**
Jefferson	2.7994	27.38	16.31	11.02	0.00	2.0330	2.3428	1.8090
Jennings	2.2363	27.20	15.67	11.08	0.00	1.6279	1.8857	1.4476
Johnson	2.2331	24.11	15.27	8.20	0.00	1.6946	1.8920	1.5556
Knox	N/A							
Kosciusko	1.6842	29.99	19.15	10.15	0.00	1.1791	1.3617	1.0593
LaGrange	N/A							
Lake	4.4424	21.71	8.40	N/A		3.4778	4.0694	N/A
LaPorte	2.7113	27.76	13.66	14.00	0.00	1.9586	2.3410	1.6844
Lawrence	N/A							
Madison	2.9115	25.43	12.59	N/A		2.1712	2.5448	N/A
Marion	3.0092	25.27	14.43	11.14	4.45	2.2489	2.5750	1.8983
Marshall	2.1562	29.06	16.13	N/A		1.5296	1.8085	N/A
Martin	2.3012	29.43	19.38	11.94	0.00	1.6239	1.8553	1.4300
Miami	2.6394	28.85	15.51	N/A		1.8778	2.2300	N/A
Monroe	2.3046	26.43	16.29	11.29	4.52	1.6954	1.9292	1.4274
Montgomery	2.4555	24.33	15.56	8.33	0.00	1.8581	2.0734	1.7033
Morgan	1.7599	30.06	18.79	11.38	4.55	1.2309	1.4292	1.0348
Newton	2.2938	29.24	16.79	14.09	0.00	1.6232	1.9086	1.3945
Noble	N/A							
Ohio	1.5245	40.15	25.98	18.05	0.00	0.9124	1.1284	0.7477
Orange	2.0374	34.67	22.77	14.72	0.00	1.3310	1.5735	1.1351

County	Avg. Gross Rate	Avg. Real Prop. PTRC%	Avg. Bus. P.P. PTRC%	Avg. State Hmstd Credit %	Avg. Local Hmstd Credit %*	Avg. Real Prop. Net Rate	Avg. Bus. P.P. Net Rate	Avg. Hmstd Net Rate**
Owen	2.2045	24.00	14.66	9.12	0.00	1.6753	1.8813	1.5226
Parke	2.0199	30.21	17.15	14.96	0.00	1.4096	1.6736	1.1988
Perry	2.8286	27.58	17.79	11.38	2.28	2.0485	2.3253	1.7687
Pike	2.6883	27.92	17.27	12.72	0.00	1.9379	2.2240	1.6913
Porter	2.3091	22.83	12.18	9.37	0.00	1.7819	2.0277	1.6149
Posey	2.5152	34.15	26.68	12.89	0.00	1.6562	1.8442	1.4428
Pulaski	2.3826	29.84	18.78	13.31	11.98	1.6717	1.9351	1.2491
Putnam	2.0897	27.08	17.76	9.55	0.00	1.5238	1.7186	1.3782
Randolph	2.4634	29.66	15.13	14.33	0.00	1.7328	2.0908	1.4845
Ripley	N/A							
Rush	2.2596	33.17	17.38	14.96	0.00	1.5101	1.8668	1.2842
St. Joseph	3.6381	21.76	9.97	N/A		2.8464	3.2753	N/A
Scott	2.6252	25.67	15.34	10.27	10.16	1.9512	2.2225	1.5526
Shelby	2.1172	30.00	17.49	N/A		1.4819	1.7470	N/A
Spencer	2.3579	29.88	21.72	10.70	3.21	1.6534	1.8457	1.4235
Starke	2.3782	25.67	14.61	10.61	0.00	1.7678	2.0307	1.5802
Steuben	N/A							
Sullivan	2.9609	26.60	16.77	11.60	0.00	2.1732	2.4643	1.9211
Switzerland	1.3348	28.69	16.84	13.91	0.00	0.9519	1.1100	0.8195
Tippecanoe	2.2473	27.69	17.93	9.66	3.87	1.6250	1.8443	1.4052
Tipton	2.1427	29.48	15.95	13.65	0.00	1.5111	1.8009	1.3049

County	Avg. Gross Rate	Avg. Real Prop. PTRC%	Avg. Bus. P.P. PTRC%	Avg. State Hmstd Credit %	Avg. Local Hmstd Credit %*	Avg. Real Prop. Net Rate	Avg. Bus. P.P. Net Rate	Avg. Hmstd Net Rate**
Union	2.7015	22.68	12.98	9.64	0.00	2.0889	2.3510	1.8876
Vanderburgh	2.6644	27.59	14.54	13.51	7.32	1.9294	2.2771	1.5274
Vermillion	2.6088	26.67	17.97	10.88	0.00	1.9129	2.1399	1.7049
Vigo	2.9855	28.46	14.40	15.30	0.00	2.1358	2.5556	1.8089
Wabash	2.4298	30.66	15.69	14.95	16.29	1.6848	2.0486	1.1584
Warren	1.8260	33.41	20.67	14.76	0.00	1.2159	1.4486	1.0364
Warrick	2.1780	28.93	19.74	10.99	0.00	1.5479	1.7481	1.3778
Washington	2.4486	27.09	15.13	11.72	18.70	1.7854	2.0782	1.2424
Wayne	2.9450	27.58	13.75	14.42	0.00	2.1326	2.5401	1.8252
Wells	2.2457	27.84	17.18	11.06	10.92	1.6204	1.8599	1.2643
White	1.9345	30.64	19.83	11.89	0.00	1.3418	1.5509	1.1823
Whitley	2.1254	29.18	19.32	N/A		1.5052	1.7149	N/A
Partial (71)***								
State Average	2.6763	25.66	14.44	10.74	2.64	1.9894	2.2897	1.7231

* The average local homestead credit rate includes both COIT and CEDIT homestead if adopted.

** Homestead Net Rate = Real Property Net Rate Reduced by state and local Homestead Credit.

*** State Averages shown are calculated only on counties with complete data in all columns.

Note: The complete table with data from all 92 counties will be printed in next year's handbook edition.

2003 Pay 2004 Certified Budget Assessed Value and Property Tax Levies
(N/A = Data Not Available)

County	Assessed Value	Gross Levy	PTRC	Net Levy (Net of PTRC)	State Homestead* Credit	Net Levy (Net of PTRC & St Hmstd Cred)
Adams	\$1,266,465,290	\$31,233,405	\$8,337,657	\$22,895,748	\$938,745	\$21,957,004
Allen	14,211,493,429	392,001,970	90,388,051	301,613,919	12,367,260	289,246,659
Bartholomew	3,487,053,250	89,412,947	24,926,379	64,486,568	3,405,558	61,081,010
Benton	596,207,255	11,765,977	3,808,887	7,957,090	283,996	7,673,094
Blackford	443,684,015	13,869,250	3,178,402	10,690,848	350,009	10,340,839
Boone	2,900,216,145	60,576,891	12,103,090	48,473,801	1,557,282	46,916,519
Brown	N/A					
Carroll	990,698,043	19,785,786	5,687,967	14,097,819	612,047	13,485,772
Cass	1,311,056,180	40,426,373	9,725,191	30,701,182	1,055,072	29,646,110
Clark	N/A					
Clay	908,381,066	18,648,431	5,627,114	13,021,317	688,126	12,333,191
Clinton	1,427,757,341	31,612,678	7,816,362	23,796,316	888,980	22,907,336
Crawford	N/A					
Daviess	1,017,351,837	26,097,546	6,747,205	19,350,341	692,433	18,657,908
Dearborn	N/A					
Decatur	1,216,990,520	24,486,169	6,855,882	17,630,287	630,280	17,000,007
DeKalb	1,923,150,311	45,212,436	11,306,598	33,905,838	1,247,476	32,658,362

County	Assessed Value	Gross Levy	PTRC	Net Levy (Net of PTRC)	State Homestead* Credit	Net Levy (Net of PTRC & St Hmstd Cred)
Delaware	3,721,629,870	127,579,097	30,552,381	97,026,716	4,102,144	92,924,572
Dubois	1,937,226,410	45,310,903	12,191,357	33,119,546	1,199,685	31,919,861
Elkhart	8,350,945,050	225,289,868	55,488,212	169,801,656	6,440,995	163,360,661
Fayette	858,267,571	25,477,483	7,010,863	18,466,620	936,737	17,529,883
Floyd	2,708,669,669	61,521,463	18,136,993	43,384,470	2,992,427	40,392,043
Fountain	702,458,771	13,636,395	4,271,938	9,364,457	348,844	9,015,613
Franklin	N/A					
Fulton	827,734,072	19,625,633	5,384,303	14,241,330	524,331	13,717,000
Gibson	1,498,798,794	37,498,472	10,174,887	27,323,585	1,001,852	26,321,734
Grant	N/A					
Greene	879,652,467	22,798,095	5,998,403	16,799,692	553,483	16,246,209
Hamilton	15,622,974,479	319,559,083	71,125,646	248,433,437	10,598,913	237,834,524
Hancock	2,851,509,330	57,674,021	14,502,474	43,171,547	2,446,112	40,725,434
Harrison	1,372,628,455	25,490,051	7,312,563	18,177,488	N/A	
Hendricks	6,040,415,580	137,450,103	27,390,652	110,059,451	4,376,283	105,683,168
Henry	1,724,934,200	44,866,287	10,273,577	34,592,710	1,507,770	33,084,940
Howard	4,247,302,060	101,916,826	29,114,894	72,801,932	2,422,493	70,379,439
Huntington	1,452,910,550	38,416,619	9,676,277	28,740,342	1,407,874	27,332,468
Jackson	2,019,367,000	39,995,287	11,742,937	28,252,350	N/A	
Jasper	1,855,030,255	34,185,329	10,468,885	23,716,444	773,298	22,943,146
Jay	785,046,275	20,195,982	5,819,814	14,376,168	561,959	13,814,209

County	Assessed Value	Gross Levy	PTRC	Net Levy (Net of PTRC)	State Homestead* Credit	Net Levy (Net of PTRC & St Hmstd Cred)
Jefferson	1,082,051,250	30,290,993	7,447,363	22,843,630	916,660	21,926,969
Jennings	883,758,810	19,763,128	5,111,179	14,651,949	598,385	14,053,565
Johnson	5,776,156,130	128,988,216	29,829,848	99,158,368	4,098,237	95,060,131
Knox	N/A					
Kosciusko	4,621,613,960	77,839,233	21,999,604	55,839,629	1,689,162	54,150,467
LaGrange	N/A					
Lake	18,944,286,941	841,581,112	159,047,585	682,533,527	N/A	
LaPorte	4,630,707,367	125,551,412	31,792,550	93,758,862	4,700,151	89,058,711
Lawrence	N/A					
Madison	4,091,346,767	119,118,339	28,041,963	91,076,376	N/A	
Marion	39,498,980,565	1,188,591,918	276,682,604	911,909,314	38,163,275	873,746,039
Marshall	2,229,507,365	48,072,441	12,967,256	35,105,185	N/A	
Martin	318,031,377	7,318,628	2,000,339	5,318,289	186,475	5,131,814
Miami	1,035,896,779	27,341,627	7,586,247	19,755,380	N/A	
Monroe	4,819,193,574	111,061,390	28,184,017	82,877,373	3,758,311	79,119,062
Montgomery	1,975,522,186	48,509,533	10,645,769	37,863,764	766,893	37,096,871
Morgan	2,780,724,095	48,938,562	14,281,119	34,657,443	1,909,084	32,748,359
Newton	732,347,363	16,798,490	4,602,745	12,195,745	451,554	11,744,191
Noble	N/A					
Ohio	238,565,940	3,636,838	1,410,323	2,226,515	145,861	2,080,654
Orange	602,365,306	12,272,311	4,056,256	8,216,056	319,308	7,896,747

County	Assessed Value	Gross Levy	PTRC	Net Levy (Net of PTRC)	State Homestead* Credit	Net Levy (Net of PTRC & St Hmstd Cred)
Owen	654,187,225	14,421,673	3,322,196	11,099,477	340,883	10,758,594
Parke	612,164,654	12,365,244	3,565,575	8,799,669	362,551	8,437,118
Perry	534,761,430	15,126,466	3,928,174	11,198,292	441,980	10,756,312
Pike	662,939,795	17,821,899	4,354,575	13,467,324	302,220	13,165,104
Porter	7,855,946,758	181,398,644	39,666,692	141,731,952	6,270,018	135,461,934
Posey	1,709,689,112	43,002,933	13,500,278	29,502,655	905,823	28,596,832
Pulaski	658,232,901	15,683,149	4,485,999	11,197,150	347,991	10,849,159
Putnam	1,526,642,006	31,902,227	8,135,839	23,766,388	739,483	23,026,906
Randolph	964,861,882	23,768,383	6,643,418	17,124,965	678,821	16,446,143
Ripley	N/A					
Rush	804,885,184	18,187,164	5,638,905	12,548,259	553,612	11,994,647
St. Joseph	8,869,647,768	322,686,491	63,429,809	259,256,682	N/A	
Scott	682,276,250	17,910,776	4,328,879	13,581,897	466,780	13,115,117
Shelby	2,029,229,189	42,962,109	11,901,415	31,060,694	N/A	
Spencer	1,234,812,336	29,115,196	7,784,519	21,330,677	478,671	20,852,006
Starke	861,173,095	20,480,742	4,930,212	15,550,530	521,987	15,028,543
Steuben	N/A					
Sullivan	746,434,710	22,101,043	5,203,488	16,897,555	455,941	16,441,615
Switzerland	379,951,858	5,071,707	1,364,032	3,707,675	109,288	3,598,387
Tippecanoe	7,048,609,310	158,404,238	41,106,300	117,297,938	4,047,334	113,250,604
Tipton	768,895,168	16,475,187	4,521,220	11,953,967	586,036	11,367,931

County	Assessed Value	Gross Levy	PTRC	Net Levy (Net of PTRC)	State Homestead* Credit	Net Levy (Net of PTRC & St Hmstd Cred)
Union	297,305,381	8,031,779	1,744,345	6,287,434	185,165	6,102,269
Vanderburgh	7,334,372,200	195,418,834	49,299,485	146,119,349	6,810,008	139,309,341
Vermillion	788,754,656	20,576,979	4,856,992	15,719,987	356,989	15,362,997
Vigo	3,598,749,540	107,441,840	27,003,864	80,437,976	3,714,885	76,723,091
Wabash	1,304,033,040	31,684,805	9,192,180	22,492,625	1,135,618	21,357,007
Warren	462,979,109	8,453,849	2,696,305	5,757,544	209,786	5,547,757
Warrick	2,690,679,410	58,604,064	16,045,311	42,558,753	2,119,994	40,438,759
Washington	836,639,800	20,486,290	5,213,136	15,273,154	524,136	14,749,018
Wayne	2,511,855,082	73,973,024	18,659,749	55,313,275	2,625,045	52,688,230
Wells	1,181,982,927	26,543,818	7,007,052	19,536,766	845,855	18,690,911
White	1,546,552,076	29,918,751	8,673,867	21,244,884	612,704	20,632,180
Whitley	1,397,811,060	29,708,897	8,243,028	21,465,869	N/A	
Partial (71)**						
Totals	\$205,986,394,903	\$5,182,062,874	\$1,275,006,641	\$3,907,056,233	\$161,365,426	\$3,745,690,807

* State Homestead Credit is the abstract or actual credit amount.

** Totals shown are calculated only on counties with complete data in all columns.

EXCISE & ADMISSIONS TAXES

AIRCRAFT LICENSE EXCISE TAX

IC 6-6-6.5

ACCT. NO. 6000-185800-40240

TAXPAYER: Owners of aircraft required to be registered with the Indiana Department of State Revenue.

TAX BASE: The weight, class, and age of the aircraft determine taxes owed.

Class A	Piston-driven
Class B	Piston-driven, pressurized
Class C	Turbine-driven
Class D	Homebuilt, gliders, or hot air balloons

<u>Age</u>	<u>Class A</u>	<u>Class B</u>	<u>Class C</u>	<u>Class D</u>
0-4	\$.04/lb	\$.065/lb	\$.09/lb	\$.0175/lb
5-8	\$.035/lb	\$.055/lb	\$.08/lb	\$.015/lb
9-12	\$.03/lb	\$.05/lb	\$.07/lb	\$.0125/lb
13-16	\$.025/lb	\$.025/lb	\$.025/lb	\$.01/lb
17-25	\$.02/lb	\$.02/lb	\$.02/lb	\$.0075/lb
over 25	\$.01/lb	\$.01/lb	\$.01/lb	\$.005/lb

EXEMPTIONS: Aircraft owned and exclusively used by governmental entities; aircraft owned by nonresidents and registered out of state (however, these aircraft are not exempt if operated in Indiana more than 60 days); aircraft which federal law or the Constitution prohibit Indiana from taxing; and aircraft owned by nonresident air carriers or air taxis.

CREDITS: Any excess disabled veteran property tax deductions not used against the veteran's property or motor vehicles.

PROCEDURE: The excise tax must be paid before the aircraft can be registered. When an aircraft is acquired after the annual registration date, the excise tax is reduced by 10% for each calendar month after the registration date. When an aircraft is sold by an owner who has paid the excise tax, a credit of 10% per month may be applied to the tax due on any aircraft purchased in the same year.

ADMINISTRATION: Aeronautics Section, Department of State Revenue

REVENUE:	FY 2000	\$430,000
	FY 2001	\$513,773
	FY 2002	\$548,887
	FY 2003	\$649,665
	FY 2004	\$641,757

DISTRIBUTION: Revenues are distributed on a quarterly basis to the county where the aircraft is usually located when it is not being operated. However, in Allen County, the funds go to the Ft. Wayne Airport Authority quarterly.

AUTO RENTAL EXCISE TAX

IC 6-6-9

ACCT. NO. 9000-190900-45200

TAXPAYER: Any person who rents an automobile or truck weighing less than 11,000 pounds for a period of less than 30 days.

TAX BASE: The gross retail income the retail merchant receives for the rental.

RATE: 4% of the gross retail income from the transaction.

PROCEDURE: Same manner as the sales tax.

EXEMPTIONS: Trucks weighing over 11,000 pounds, and vehicles leased as part of a funeral.

ADMINISTRATION: Department of State Revenue

REVENUE:	FY 2000	\$8,101,894
	FY 2001	\$9,846,819
	FY 2002	\$9,126,730
	FY 2003	\$9,500,874
	FY 2004	\$8,940,877

DISTRIBUTION: On May 20 and November 20, all amounts held in the Auto Rental Excise Tax Account are distributed to counties. The amount distributed equals that part of the tax initially imposed and collected from within the county. The county auditor apportions and the county treasurer distributes the taxes among the taxing units in the county. The distribution will be in

the same manner that property taxes are apportioned and distributed.

COMMERCIAL VEHICLE EXCISE TAX

IC 6-6-5.5

ACCT. NO. 6990-101000

TAXPAYER: Owners of Indiana-based and out-of-state vehicles subject to IRP registration and owners of Indiana-based trucks, tractors, trailers, semitrailers, and truck-tractors subject to registration with the Bureau of Motor Vehicles.

TAX BASE: Plated weight of the vehicle.

RATE: The tax rate is set annually by dividing the predetermined base revenue amount by the amount of total commercial vehicle registration fees received in the previous fiscal year. The resulting factor is applied to the current statutory registration fees to determine the Commercial Vehicle Excise Tax (CVET) amount. IRP registration fees are apportioned based on interstate mileage, resulting in a mileage apportionment for CVET fees as well. CVET fees are reduced by 50% for farm vehicles. Tax rates for CY 2000 were set at amounts of about one-half of the above rate computation.

PROCEDURE: The Bureau of Motor Vehicles is required to collect the Commercial Vehicle Excise Tax paid by owners of intrastate commercial vehicles, and the Department of State Revenue is required to collect the tax paid by owners of interstate commercial vehicles. Tax owed by out-of-state-based commercial vehicles is collected by the IRP authority in the state of registration.

Indiana-based taxpayers who own vehicles subject to the CVET filed an information return along with their personal property tax return in CY 2000. The State Tax Board determined each taxing unit's base revenue for CY 2001 by applying the 2000 property tax rate to the assessed value compiled from the information returns. The base revenue amount is increased by 5% annually.

Tax collections are placed in the Commercial Vehicle Excise Tax Fund and distributed by the Auditor of State to the county auditors for distribution to local units.

EXEMPTIONS: Trucks gross-plated for less than 11,000 pounds and subject to the Motor Vehicle Excise Tax.

REVENUE:	FY 2001	\$27,852,265
	FY 2002	\$51,994,234
	FY 2003	\$54,079,060
	FY 2004	\$57,308,850

ADMINISTRATION: Department of State Revenue; Bureau of Motor Vehicles

DISTRIBUTION: Local civil taxing units and school corporations.

COUNTY ADMISSIONS TAX

IC 6-9-13

ACCT. NO. 3220-124900

TAXPAYER: Each person who pays a price for admission to any event held in the RCA Dome, the Convention Center, Victory Field, or Conseco Fieldhouse (all located in Marion County).

RATE: 5% of the price of admission.

EXEMPTIONS: The tax does not apply to events sponsored by educational institutions, religious organizations, or charitable organizations.

ADMINISTRATION: Sales Tax Division, Department of State Revenue

LOCAL ADMINISTRATION: Amounts received from the tax are paid by the State Treasurer to the treasurer of the Capital Improvement Board of Managers.

REVENUE:	FY 2000	\$4,567,454
	FY 2001	\$4,527,731
	FY 2002	\$4,247,037
	FY 2003	\$4,457,029
	FY 2004	\$5,041,756

NOTE: Under current law, the tax applies to any event at the facilities listed above. However, prior to the passage of P.L. 256 - 1997, the tax was applicable only to professional sporting events held in the RCA Dome. Beginning 1/1/2028, the tax will apply only to professional sporting events.

DISTRIBUTION: Revenue is used to pay the principal or interest on bonds or notes issued by the Capital Improvement Board of Managers.

EXPIRATION DATE: The tax terminates January 1 of the second year immediately following the year during which the last of the pertinent bonds or notes have been retired.

COUNTY MOTOR VEHICLE EXCISE SURTAX

County Motor Vehicle Excise Surtax: IC 6-3.5-4

County Wheel Tax: IC 6-3.5-5

TAXPAYER:

Excise Surtax: Owners of vehicles liable for the Motor Vehicle Excise Tax who reside in a county that imposes the tax.

Wheel Tax: Owners of other classes of vehicles who reside in a county that imposes the tax. A county must adopt or rescind both taxes simultaneously.

TAX BASE:

Excise Surtax: Passenger cars, motorcycles, and trucks with a gross weight of 11,000 pounds or less.

Wheel Tax: Buses, recreational vehicles, semi-trailers, tractors, trailers over 3,000 pounds, and trucks not subject to the Excise Surtax.

RATES:

Excise Surtax: Adopting counties may impose the Surtax at rates ranging between 2% and 10% of the excise tax that would have been due under the pre-1996 excise tax rate table. However, the Surtax may not be less than \$7.50. Counties also have the option of imposing a flat fee. The fee must be at least \$7.50 and may not exceed \$25.00

Wheel Tax: Adopting counties may impose different tax rates for each particular class of vehicle, and for each weight classification within the class of vehicle. The rate must be between \$5 and \$40.

PROCEDURE: The Surtax or Wheel Tax is paid when the vehicle is registered. \$0.15 of the Surtax or Wheel Tax collected for each transaction is deposited in the State License Branch Fund.

EXEMPTIONS:

Excise Surtax: Vehicles owned or leased by federal, state, or local government; vehicles held in inventory by manufacturers, dealers, and distributors; vehicles owned or leased and operated by an institution of higher education; and vehicles subject to the Wheel Tax.

Wheel Tax: Vehicles owned by the state, one of its agencies, or a political subdivision; buses owned by a religious or nonprofit youth organization; and vehicles liable for the Surtax.

ADMINISTRATION: The license branch in each county that adopts the tax is responsible for collecting the taxes.

REVENUE:

CY	Wheel Tax	Surtax	Total
1999	\$2,819,889	\$25,956,510	\$28,776,399
2000	\$2,722,166	\$26,437,274	\$29,159,440
2001	\$2,692,602	\$27,319,739	\$30,012,341
2002	\$2,760,140	\$28,273,527	\$31,033,667
2003	\$3,095,694	\$30,869,902	\$33,965,596

REVENUE: CY 2003

<u>County</u>	<u>Wheel Tax</u>	<u>Surtax</u>	<u>Total</u>
Allen	\$351,855	\$3,078,236	\$3,430,091
Brown	21,248	264,922	286,170
Daviess	46,848	248,534	295,381
Dubois	103,295	689,471	792,766
Fayette	38,071	553,360	591,431
Fountain	38,220	259,915	298,135
Gibson	26,985	538,143	565,128
Hendricks	312,293	2,086,836	2,399,129
Howard	72,618	1,568,707	1,641,325
Jay	72,447	285,333	357,780
Marion	958,634	13,158,156	14,116,790
Monroe	51,206	1,532,457	1,583,663
Montgomery	90,533	525,454	615,986
Noble	122,873	449,392	572,265
Owen	37,072	254,715	291,787
Parke	63,140	241,990	305,130
Perry	27,796	272,267	300,063
Posey	114,592	453,331	567,922
Putnam	96,408	520,074	616,482
Rush	44,155	263,256	307,411
Sullivan	73,163	294,692	367,855
Union	16,791	72,688	89,479
Vanderburgh	122,076	1,137,631	1,259,708
Vermillion	60,708	163,626	224,334
Vigo	83,807	1,240,395	1,324,202
Warrick	<u>48,863</u>	<u>716,320</u>	<u>765,183</u>
Total	\$3,095,694	\$30,869,902	\$33,965,596

DISTRIBUTION: The county auditor allocates money in the Excise Surtax Fund and Wheel Tax Fund to each city, town, and county based on the formula for the Local Road and Street Account. Revenue is used to construct, reconstruct, repair, or maintain streets and roads.

Public Law 88-1981 authorizes 10 counties to issue bonds for road and bridge repairs. Eligible counties are Crawford, Daviess, Dubois, Gibson, Martin, Perry, Pike, Posey, Spencer, and Warrick. The county may issue bonds only if the County Motor

Vehicle Excise Surtax and Wheel Tax are in effect at maximum allowable rates. Revenue is used to pay the principal and interest due on those bonds during the budget year.

ENTERTAINMENT FACILITIES ADMISSIONS TAX

IC 6-9-34

TAXPAYERS: Persons attending a private event at an outdoor facility with a minimum capacity of 10,000 persons. The facility must be located in a geographic area that has been annexed by the city before the adoption of the tax ordinance.

TAX BASE: Paid admission on tickets purchased at box office or authorized agent of the facility.

RATE: \$0.50 per paid admission.

PROCEDURE: Persons selling tickets collect the tax as agents of the city. The revenue is remitted by the agent to the city fiscal officer within 20 days of the end of the month of collection.

ADMINISTRATION: City fiscal officer

EXEMPTIONS: Events held by education institutions, religious organizations, charitable organizations, events sold on a per-vehicle basis.

REVENUE/DISTRIBUTION: Revenue is deposited into the city ticket tax fund. Revenue may be used for highway improvements and sewer to and from the facility and payment on bonds or leases entered into for such improvements.

The General Assembly passed P.L. 254-2003 allowing the local option to adopt the tax. Collection would begin after December 31 of the year of passage of a local ordinance, or a later date specified in the ordinance.

MARION COUNTY SUPPLEMENTAL AUTO RENTAL EXCISE TAX

IC 6-6-9.7

ACCT. NO. 6000-133800

TAXPAYER: Any person who rents an automobile or truck weighing less than 11,000 pounds for a period of less than 30 days in Marion County.

TAX BASE: The gross retail income received by the retail merchant for the rental.

RATE: 2% of the gross retail income from the transaction.

PROCEDURE: Same manner as the Sales Tax.

EXEMPTIONS: Trucks weighing over 11,000 pounds; vehicles rented as part of a funeral; vehicles rented while the renter's own vehicle is being repaired or until a destroyed vehicle is replaced.

ADMINISTRATION: Sales Tax Division, Department of State Revenue

DISTRIBUTION: On or before the 20th of each month, all amounts held in the County Supplemental Auto Rental Excise Account within the state General Fund are distributed to the Capital Improvement Board of Managers.

REVENUE:	FY 2000	\$1,658,669
	FY 2001	\$1,883,673
	FY 2002	\$1,950,391
	FY 2003	\$1,772,456
	FY 2004	\$1,827,327

MOTOR VEHICLE EXCISE TAX

IC 6-6-5

TAXPAYER: Owners of passenger cars, motorcycles, and trucks with a declared gross weight of 11,000 pounds or less.

TAX BASE: The vehicle's base or factory-advertised delivered price and year of manufacture.

RATE: The Excise Tax rate schedule that follows was first effective for calendar year 1996.

Beginning in 1996, most Excise Tax rates were reduced by up to 50%. Rates greater than \$100 were reduced by 50%. Rates between \$50 and \$100 were reduced to \$50. Rates under \$50 were not changed.

Transfers from the Lottery and Gaming Surplus Account will replace part of the local lost revenue due to the reduced rates (IC 4-30-17-3.5). The scheduled transfer amounts are:

CY 1996	- \$139.5 M
CY 1997	- \$155.1 M
CY 1998	- \$180.1 M
CY 1999	- \$206.3 M
CY 2000	- \$233.2 M
CY 2001 and after	- \$236.2 M

SEA 6-1997(ss) increased the amount transferred from the Lottery and Gaming Surplus Account to the above amounts. The amount of the increases were \$15.1M in CY 97, \$20.1M in CY 98, \$26.3M in CY 99, \$33.2M in CY 2000, and \$36.2M in CY 2001 and after. SEA 6-1997(ss) also made a retroactive increase for CY 96 in the amount of \$19.5 M which was distributed to counties in July 1997. The state General Fund was required to make up any deficiency in a monthly transfer caused by an insufficient fund balance in the Lottery and Gaming Surplus Account.

Transfers from the General Fund replace the revenue lost from speeding up the six-year phase-in of the new rates to an immediate implementation (IC 6-6-5-9.5). The transfer amounts from the General Fund are:

CY 1996	\$113.4 M
CY 1997	\$87.3 M
CY 1998	\$61.3 M
CY 1999	\$33.3 M
CY 2000	\$4.5 M
CY 2001 and thereafter	\$0.2 M

EXEMPTIONS: Vehicles owned or leased by the federal, state, or local government; mobile homes and motor homes; vehicles assessed under the Public Utility Tax Law, trucks weighing over 11,000 pounds, trailers, semi-trailers, tractors, and buses; vehicles held in inventory by manufacturers, dealers, and

distributors; and vehicles owned or leased and operated by an institution of higher education.

Most vehicles not subject to the Excise Tax and not owned by federal, state, and local governments are generally subject to personal property tax.

CREDITS: Credit is applied to a newly purchased vehicle when a person sells a vehicle. If an individual sells a vehicle and does not purchase another vehicle, or if the amount of the credit to be applied to a newly purchased vehicle exceeds the amount of tax owed on the newly purchased vehicle by \$4 or more, then a refund is issued by the Bureau of Motor Vehicles. \$3.00 of the refund is deducted and transferred to the Bureau of Motor Vehicles Commission.

A disabled veteran or surviving spouse who does not use the full amount of the \$12,000 or \$6,000 property tax deductions provided by IC 6-1.1-12-13 and IC 6-1.1-12-14, respectively, or \$9,000 property tax deduction allowed by IC 6-1.1-12-16 to reduce the assessed value of tangible property is entitled to an Auto Excise Tax credit. The credit equals \$2 for each \$100 of unused deductions. An owner of a motor vehicle totally destroyed and not replaced may receive a credit equal to 10% of the tax paid for each full month remaining in the registration year. An owner of passenger vehicles or trucks who regularly rents those vehicles for 30 days or less to an individual is entitled to a credit for the Motor Vehicle Excise Tax paid for those rented vehicles. The credit is equal to the lesser of the Excise Tax liability due for those vehicles in a registration year or the total Auto Rental Excise taxes collected during the immediately preceding registration year.

Refunds for Excise Tax may be processed for (1) name changes; (2) destroyed vehicles; or (3) vehicles registered out of state for same period of time tax was paid to Indiana with supporting documents. Refunds may not exceed 90% of amount paid.

The owner of a vehicle registered with the Bureau is entitled to a refund of taxes paid under this chapter if after the owner's regular registration date:

- (1) the owner registers the vehicle for use in another state; and
- (2) the owner pays tax for use of the vehicle to another state

for the same time period which the tax was paid under this chapter.

The refund provided under this section is equal to

- (1) the annual license excise tax paid for use of the vehicle by the owner of the vehicle for the year; minus
- (2) 10% of the annual license excise tax paid for use of the vehicle for each full or partial calendar month between the date the annual license excise tax was due and the date the owner registered the vehicle for use in another state.

To claim the refund provided by this section, the owner of the vehicle must provide the Bureau with:

- (1) a request for a refund on a form furnished by the Bureau; and
- (2) proof that the tax was paid.

PROCEDURE: The excise tax must be paid when the vehicle is required to be registered according to the annual registration chart below. Payment is made to a license branch in the vehicle owner's county of residence.

When a vehicle is acquired after the annual registration date, the excise tax is reduced by 10% for each calendar month after the registration date. When a vehicle is sold by an owner who has paid the excise tax, a credit of 10% per month may be applied to the tax due on any vehicle purchased in the same year or the following registration year. A registrant who sells a vehicle and replaces it with another vehicle whose excise tax is less than the previous vehicle's liability is entitled to a credit.

**Motor Vehicle Excise Tax Rate Schedule Beginning 1996
Factory-Advertised Delivered Price and Classification**

Age	I	II	III	IV	V	VI	VII	VIII	IX	X	XI	XII	XIII	XIV	XV	XVI	XVII
1	12	36	50	50	66	84	103	123	150	172	207	250	300	350	406	469	532
2	12	30	50	50	57	74	92	110	134	149	179	217	260	304	353	407	461
3	12	27	42	50	50	63	77	93	115	130	156	189	225	265	307	355	398
4	12	24	33	50	50	52	64	78	98	112	135	163	184	228	257	306	347
5	12	18	24	48	50	50	52	64	82	96	115	139	150	195	210	261	296
6	12	12	18	36	50	50	50	50	65	79	94	114	121	160	169	214	242
7	12	12	12	24	42	49	50	50	52	65	78	94	96	132	134	177	192
8	12	12	12	18	24	30	40	50	50	53	64	65	65	91	91	129	129
9	12	12	12	12	12	18	21	34	40	50	50	50	50	50	50	63	63
10	12	12	12	12	12	12	12	12	12	12	21	26	30	36	42	49	50
	\$50 to \$1,499	\$1,500 to \$2,249	\$2,250 to \$2,999	\$3,000 to \$3,999	\$4,000 to \$5,499	\$5,500 to \$6,999	\$7,000 to \$8,499	\$8,500 to \$9,999	\$10,000 to \$12,499	\$12,500 to \$14,999	\$15,000 to \$17,999	\$18,000 to \$21,999	\$22,000 to \$24,999	\$25,000 to \$29,999	\$30,000 to \$34,999	\$35,000 to \$42,499	\$42,500 and over

**Annual Registration Date
for Non-Excise Tax Vehicles**

February	Rental Vehicles and trucks over 11,000 lbs.
March	International Registration Plan (IRP)

**Annual Registration Date
for Excise Tax Vehicles
by First Letters of Last Name
beginning 2003**

Corporate and Fleet Vehicles	37286
A-BE	37301
BF-BZ	37314
C	37329
D	37345
E-F	37360
G	37375
HA-HN	37390
HO-I	37406
J-KM	37421
KN-L	37436
MA-ME	37451
MF-O	37467
P-Q	37482
R	37498
SA-SN	37513
SO-T	37528
U-WK	37543
WL-Z	37559

ADMINISTRATION: Excise Tax & Registration Division, BMV

REVENUE:

<u>CY</u>	<u>Excise Tax</u>	<u>Lottery & Gaming Transfer</u>	<u>State General Fund</u>	<u>Total</u>
1999	\$362,021,281	\$206,304,000	\$33,307,308	\$601,632,589
2000	\$378,870,696	\$233,222,520	\$4,495,284	\$616,588,500
2001	\$392,103,166	\$236,212,440	\$203,688	\$628,519,294
2002	\$406,689,882	\$236,212,440	\$203,688	\$643,106,010
2003	\$418,754,033	\$236,212,440	\$203,688	\$655,170,161

DISTRIBUTION: Revenues are allocated to the taxing district in which the registrant resides. The revenues are then distributed to the taxing units of that taxing district in the same manner and at the same time that property taxes are distributed. A \$1.15 service charge per vehicle is retained and deposited in the state License Branch Fund.

NOTE: Figures in following table may be slightly off due to rounding.

CY2003 Excise Tax Collections by County

<u>County</u>	<u>Actual Excise Tax Paid at License Branch</u>	<u>State Distribution</u>	<u>Total Excise Distribution</u>
Adams	1,792,225	954,668	2,746,893
Allen	22,788,035	12,723,502	35,511,537
Bartholomew	4,933,465	2,952,677	7,886,142
Benton	608,525	326,563	935,088
Blackford	839,621	447,614	1,287,234
Boone	4,346,319	2,500,752	6,847,071
Brown	1,153,757	620,503	1,774,260
Carroll	1,454,098	790,694	2,244,792
Cass	2,542,470	1,384,866	3,927,335
Clark	6,421,338	3,692,918	10,114,256
Clay	1,709,603	919,293	2,628,896
Clinton	2,161,354	1,178,098	3,339,452
Crawford	587,444	295,990	883,434
Daviess	1,672,781	902,105	2,574,886
Dearborn	3,491,926	1,924,181	5,416,108
Decatur	1,647,483	890,259	2,537,742
Dekalb	2,714,430	1,468,089	4,182,519
Delaware	7,227,806	3,973,759	11,201,565
Dubois	3,077,156	1,724,420	4,801,576
Elkhart	11,460,065	6,224,115	17,684,180

County	Actual Excise Tax Paid at License Branch	State Distribution	Total Excise Distribution
Fayette	1,535,256	825,292	2,360,548
Floyd	4,948,077	2,779,509	7,727,585
Fountain	1,120,581	600,230	1,720,810
Franklin	1,510,318	808,399	2,318,717
Fulton	1,373,321	739,276	2,112,598
Gibson	2,375,177	1,324,597	3,699,775
Grant	4,377,912	2,376,930	6,754,842
Greene	2,013,339	1,066,122	3,079,461
Hamilton	21,934,508	13,132,282	35,066,789
Hancock	5,387,007	3,086,362	8,473,369
Harrison	2,602,273	1,398,994	4,001,267
Hendricks	10,055,765	5,834,018	15,889,783
Henry	3,552,502	1,975,620	5,528,121
Howard	7,213,318	4,174,749	11,388,067
Huntington	2,470,467	1,357,790	3,828,256
Jackson	2,697,288	1,465,559	4,162,847
Jasper	2,240,261	1,232,142	3,472,403
Jay	1,191,051	615,941	1,806,993
Jefferson	1,954,922	1,059,866	3,014,788
Jennings	1,573,906	811,403	2,385,309
Johnson	9,713,255	5,671,398	15,384,653
Knox	2,339,173	1,281,434	3,620,607
Kosciusko	5,014,617	2,710,145	7,724,761
Lagrange	1,671,028	894,907	2,565,935
Lake	30,331,283	17,180,705	47,511,989
Laporte	7,100,677	4,115,717	11,216,395
Lawrence	3,134,953	1,711,928	4,846,881
Madison	9,568,813	5,378,663	14,947,476
Marion	56,986,000	33,618,960	90,604,960
Marshall	2,987,197	1,623,180	4,610,377
Martin	614,378	320,662	935,040
Miami	2,347,669	1,297,381	3,645,050
Monroe	6,763,191	3,758,793	10,521,983
Montgomery	2,386,184	1,299,535	3,685,720
Morgan	5,152,843	2,847,662	8,000,506
Newton	1,045,579	562,704	1,608,282
Noble	2,778,030	1,486,639	4,264,669
Ohio	411,638	222,253	633,891
Orange	1,189,916	633,017	1,822,933
Owen	1,274,015	664,566	1,938,581

County	Actual Excise		Total Excise
	Tax Paid at	State	
	License Branch	Distribution	Distribution
Parke	1,055,003	568,742	1,623,745
Perry	1,160,041	619,270	1,779,311
Pike	820,660	434,058	1,254,718
Porter	11,759,454	6,740,133	18,499,587
Posey	2,032,965	1,136,428	3,169,392
Pulaski	904,331	484,491	1,388,822
Putnam	2,294,578	1,258,660	3,553,238
Randolph	1,599,425	840,513	2,439,938
Ripley	1,885,183	1,015,457	2,900,640
Rush	1,144,764	616,365	1,761,128
St Joseph	16,757,118	9,363,532	26,120,650
Scott	1,360,075	703,856	2,063,931
Shelby	3,028,898	1,657,705	4,686,603
Spencer	1,459,959	798,712	2,258,671
Starke	1,424,111	744,152	2,168,264
Steuben	2,289,208	1,248,793	3,538,001
Sullivan	1,278,434	690,409	1,968,843
Switzerland	568,265	301,659	869,923
Tippecanoe	8,820,767	5,375,240	14,196,007
Tipton	1,486,368	847,022	2,333,390
Union	476,765	253,130	729,895
Vanderburgh	11,795,326	6,799,256	18,594,581
Vermillion	1,104,647	598,154	1,702,801
Vigo	6,104,626	3,394,900	9,499,526
Wabash	2,213,628	1,190,494	3,404,122
Warren	622,025	335,991	958,016
Warrick	4,308,743	2,447,600	6,756,343
Washington	1,656,701	865,063	2,521,765
Wayne	3,991,052	2,121,883	6,112,935
Wells	1,827,969	982,808	2,810,777
White	1,735,433	932,810	2,668,243
Whitley	2,219,923	1,208,445	3,428,368
Total	\$418,754,033	\$236,416,128	\$655,170,161

WATERCRAFT EXCISE TAX

IC 6-6-11

TAXPAYER: Owners of motorized boats and sailboats.

TAX BASE: The boat's base or factory-advertised delivered price and year of manufacture.

RATE: Effective January 1, 1994. The amount of boat excise tax that a boat owner pays for a boating year is based on the boat's class and age. Motorized boats and sailboats are classified for excise tax purposes according to the value of the boat when the boat was new. The amount of excise tax for a boating year that is imposed for a motorized boat or sailboat is set forth in the following table:

Motorized Boat's or Sailboat's Value When New			
Class	At Least	but Less Than	Tax Due
1	\$0.01	\$500	\$2
2	500	1000	6
3	1000	1500	20
4	1500	2000	30
5	2000	3000	42
6	3000	5000	55
7	5000	7500	70
8	7500	10000	88
9	10000	15000	110
10	15000	22500	150
11	22500	35000	200
12	35000	50000	275
13	50000	75000	375
14	75000	or more	500

PROCEDURE: A boat owner must pay the boat excise tax, the Department of Natural Resources' fee, and the Lake and River Enhancement Fee for a boating year to the Bureau of Motor Vehicles. The tax and fees must be paid at the same time that the boat owner pays or would pay the registration fee and motor vehicle excise taxes on motor vehicles under IC 9-18 and IC 6-6-5.

For a boat acquired or brought into Indiana after the regular annual tax payment date in the boating year on or before which

the owner is required to pay the tax, the tax is due no later than the thirty-second day after the boat is operating in Indiana, if the boat is registered in Indiana, or the twenty-second consecutive day during the boating year that the boat is stored in Indiana or operated, used, or docked in Indiana. The amount of the excise tax to be paid by the owner for the remainder of the year is reduced by 10% for each full calendar month which has elapsed since the regular annual payment date.

When to Register
Your Watercraft

Last Initial:	Renewal Due:
Corporate	January
A-B	February
C-D	March
E-G	April
H-I	May
J-L	June
M-O	July
P-R	August
S-T	September
U-Z	October

EXEMPTIONS: Boats owned by the federal, state, or local government; by an organization exempt from federal income taxation under 501(c)(3) of the Internal Revenue Code; a human-powered vessel, as determined by the Department of Natural Resources; held by a boat manufacturer, distributor, or dealer for sale in the ordinary course of business and subject to assessment under IC 6-1.1; stored in Indiana for less than 22 consecutive days and not operated, used, or docked in Indiana; registered outside Indiana and operated, used, or docked in Indiana for a combined total of less than 22 days during the boating year; or subject to the Commercial Vessel Tonnage Tax under IC 6-6-6.

CREDITS: Credits may be issued when a person sells a boat and may be used for the same registration year or the next full registration year.

REFUNDS: Refunds for excise tax may be processed if the boat is destroyed and is not replaced by a replacement boat for which

a credit is issued. The refund is equal to 10% of the excise tax paid for each full calendar month remaining in the tax payment year after the date of destruction. A refund may not exceed 90% of the excise tax paid on the destroyed boat.

To claim a refund, the owner must provide the Bureau of Motor Vehicles with: (1) a request for refund on a form furnished by the Bureau; (2) a statement of proof of destruction on an affidavit furnished by the Bureau; and (3) the tax payment form for the boat.

IC 6-6-11 provides for the payment and collection of excise tax on watercraft. Excise Tax is assessed based on the class and age of the watercraft. Class is based on the value when new. Watercraft Excise Tax is distributed by the State Auditor on a monthly basis.

Calendar Year	Watercraft Excise Tax
1999	\$7,602,353
2000	\$7,703,581
2001	\$7,959,503
2002	\$8,187,351
2003	\$8,229,579

2003 WATERCRAFT EXCISE TAX DISTRIBUTIONS

	<u>Regis.</u>	<u>Excise</u>		<u>Regis.</u>	<u>Excise</u>
1 ADAMS	879	\$30,698	48 MADISON	5,211	178,412
2 ALLEN	10,406	361,066	49 MARION	15,331	686,045
3 BARTHOLOMEW	2,115	65,615	50 MARSHALL	3,676	129,133
4 BENTON	316	9,644	51 MARTIN	490	9,287
5 BLACKFORD	492	14,134	52 MIAMI	1,258	37,384
6 BOONE	1,449	62,348	53 MONROE	3,610	174,597
7 BROWN	1,288	46,163	54 MONTGOMERY	980	36,253
8 CARROLL	2,039	68,094	55 MORGAN	3,045	127,974
9 CASS	1,350	39,718	56 NEWTON	756	19,771
10 CLARK	3,556	140,033	57 NOBLE	4,338	113,574
11 CLAY	754	20,808	58 OHIO	262	10,465
12 CLINTON	915	27,325	59 ORANGE	946	26,396
13 CRAWFORD	870	25,207	60 OWEN	905	25,899
14 DAVIESS	1,066	22,280	61 PARKE	1,222	46,254
15 DEARBORN	1,667	79,548	62 PERRY	1,283	37,550
16 DECATUR	723	28,502	63 PIKE	742	10,666
17 DEKALB	2,326	59,704	64 PORTER	5,287	210,424
18 DELAWARE	3,902	141,697	65 POSEY	1,338	39,423
19 DUBOIS	1,779	50,989	66 PULASKI	892	18,281
20 ELKHART	6,700	213,434	67 PUTNAM	1,635	59,432
21 FAYETTE	602	22,676	68 RANDOLPH	793	26,464
22 FLOYD	2,444	93,440	69 RIPLEY	690	22,706
23 FOUNTAIN	715	20,085	70 RUSH	488	15,115
24 FRANKLIN	957	50,745	71 ST JOSEPH	5,360	151,552
25 FULTON	1,815	54,915	72 SCOTT	837	26,228
26 GIBSON	1,325	31,471	73 SHELBY	1,585	53,877
27 GRANT	2,219	72,333	74 SPENCER	956	29,635
28 GREENE	1,391	26,760	75 STARKE	2,035	67,264
29 HAMILTON	7,948	458,253	76 STEUBEN	10,185	400,998
30 HANCOCK	2,368	110,216	77 SULLIVAN	956	20,466
31 HARRISON	1,655	51,318	78 SWITZERLAND	340	16,917
32 HENDRICKS	3,603	153,748	79 TIPPECANOE	2,839	96,934
33 HENRY	2,010	64,982	80 TIPTON	768	26,273
34 HOWARD	3,019	101,590	81 UNION	676	44,416
35 HUNTINGTON	1,402	43,922	82 VANDERBURGH	4,492	136,675
36 JACKSON	1,503	36,967	83 VERMILLION	617	14,809
37 JASPER	1,337	39,370	84 VIGO	2,326	70,791
38 JAY	589	16,795	85 WABASH	1,462	41,168
39 JEFFERSON	1,067	41,273	86 WARREN	414	13,621
40 JENNINGS	1,134	30,278	87 WARRICK	2,363	64,104
41 JOHNSON	3,597	151,971	88 WASHINGTON	1,031	24,160
42 KNOX	1,413	29,657	89 WAYNE	1,514	54,122
43 KOSCIUSKO	12,942	550,873	90 WELLS	1,004	35,229
44 LAGRANGE	5,081	134,807	91 WHITE	3,565	149,580
45 LAKE	9,913	369,807	92 WHITLEY	2,924	74,755
46 LAPORTE	4,823	242,834			
47 LAWRENCE	1,781	46,404	TOTAL	123,245	\$8,229,579

SOURCES OF REVENUE

STATE BOARD OF ACCOUNTS

BOARD OF ACCOUNTS-EXAMINATION FEES

IC 5-11-4-3, 3.6

ACCT. NO. 1000-100800-42800

REVENUE BASE: Each local unit of government is required to pay all or a portion of the expenses of examination by the Board of Accounts. The rate billed is \$45.00 per day for each field examiner engaged in making the examination, except for municipal utilities which are billed actual direct expense. Payment is due from the county auditor or the utility disbursing officer when a bill is sent by the state examiner.

Certain designated agencies and instrumentalities of the state are required to pay the expenses of examination by the Board of Accounts. The state units that are billed actual direct expenses follows:

RATE:	State Agency or Instrumentality	Fund Charged
	Dept. of Transportation	Motor Veh. Hwy. Fund
	Bureau of Motor Vehicles	Motor Veh. Hwy. Fund
	Motor Fuel Tax Division	Motor Veh. Hwy. Fund
	Indiana State Police	Motor Veh. Hwy. Fund
	Teachers' Retirement Fund	Agency's own fund
	Alcohol & Tobacco Comm.	ATC Enforce. Fund
	Eligible Federal Projects	Applicable fed. funds
	State Fair Board	State Fair Board Funds
	State Colleges & Univ.	State appropriations
	DOT Toll Projects	Transportation Finance Authority Funds

ADMINISTRATION: Board of Accounts

REVENUE:	FY 2000	\$3,790,165
	FY 2001	\$3,376,626
	FY 2002	\$3,643,288
	FY 2003	\$4,014,787
	FY 2004	\$4,106,082

DISTRIBUTION: General Fund

DEPARTMENT OF ADMINISTRATION

CAFETERIA OPERATION

ACCT. NO. 1000-100610

REVENUE BASE: A two-year contract, with a two-year renewal option, is awarded on the basis of competitive bids for the cafeteria service in the State Office Building. The current vendor operates the food service and pays a rental fee of 4.5% of gross sales to the state on a monthly basis.

ADMINISTRATION: Department of Administration

REVENUE:	FY 2000	\$91,482
	FY 2001	\$90,377
	FY 2002	\$90,697
	FY 2003	\$112,503
	FY 2004	\$100,000

DISTRIBUTION: General Fund

INDIANA GOVERNMENT LEASED SPACE

ACCT. NO. 1000-100610

REVENUE BASE: The Department of Administration leases space in the Indiana Government Center to Bank One (424 square feet), Highway Credit Union (421 sq. ft.), and Capitol Plus Credit Union (1576 sq. ft.). The Department also leases space at the former Central State Hospital.

ADMINISTRATION: Department of Administration

REVENUE:	FY 2000	\$28,773
	FY 2001	\$25,980
	FY 2002	\$30,104
	FY 2003	\$34,449
	FY 2004	\$37,489

DISTRIBUTION: General Fund

STATE PARKING GARAGES FEES

ACCT. NO. 1000-210560-42420

REVENUE BASE: The Senate Avenue and Washington Street parking garages charge visitor fees for daily public parking and special events. Fees are \$1.00 minimum up to \$6.00 for the entire day. Event parking rates range from \$3.00 to \$10.00.

ADMINISTRATION: Department of Administration

REVENUE:	FY 2000	\$601,183
	FY 2001	\$449,084
	FY 2002	\$498,806
	FY 2003	\$472,479
	FY 2004	\$617,877

DISTRIBUTION: General Fund

ALCOHOL AND TOBACCO COMMISSION

PERMIT REVENUE FOR EXCISE FUND

IC 7.1-4-4.1, 7.1-4-9-1

ACCT. NO. 6000-185500

REVENUE BASE: Businesses that sell alcoholic beverages. Retailers sell for consumption on premises while dealers sell for consumption off premises. Permit fees are paid annually.

RATE:

<u>Permit Type</u>	<u>Fee</u>
Beer Dealer	\$250
Wine Dealer	250
Liquor Dealer	250
Beer Retailer	250
Wine Retailer	250
Liquor Retailer	250
Supplemental Retailer	250
Supplemental Caterer	5/event

A permit is required for each type of beverage sold. An additional fee of \$250 is imposed on a holder of a retailer's permit if the retailer (under the authority of IC 7.1-3-16.5) sells food and any type of alcoholic beverage on Sunday. Other retailers that sell alcoholic beverages on Sunday are assessed an additional fee of \$1,500.

ADMINISTRATION: Alcohol and Tobacco Commission

DISTRIBUTION: Permit revenue is deposited in the Excise Fund. Receipts are distributed 2/3 to the general fund of cities, towns, and counties based on population, and 1/3 is distributed to the state General Fund.

PERMIT REVENUE FOR GENERAL FUND

IC 7.1-4-4.1, 7.1-4-7-1

ACCT. NO. 6000-185500

REVENUE BASE: Certain businesses that sell alcoholic beverages. Permit fees are paid annually, unless otherwise noted.

RATE:

<u>Type of Permit</u>	<u>Fee</u>
Brewer (>20,000 barrels annually)	\$2,000
Brewer (<20,000 barrels annually)	500
Distiller	2000
Malt Manufacturer	2000
Vintner	2000
Wine Bottler	2000
Beer Wholesaler	2000
Malt Wholesaler	2000
Wine Wholesaler	2000
Liquor Wholesaler	2000
Farm Winery	500
Farm Winery Brandy Distiller	500
Salesman (biennial permit)	20
Carrier	5
Airplane	Not more than 500
Boat	Not more than 500
Dining Car	Not more than 500
Letter of Extension	50
Transfer of Permit	250

ADMINISTRATION: Alcohol and Tobacco Commission

DISTRIBUTION: General Fund

TOTAL REVENUE FOR EXCISE PERMITS, AND
GENERAL FUND PERMITS:

FY 2000	\$6,727,720
FY 2001	\$6,913,028
FY 2002	\$7,528,839
FY 2003	\$7,819,201
FY 2004	\$8,001,352

PERMITS FOR ENFORCEMENT AND ADMINISTRATION FUND

IC 7.1-4-4.1, 7.1-4-7-4, 7.1-4-10-3 ACCT. NO. 3070-123000,
49010, 49030

REVENUE BASE: Individuals applying for a temporary beer or wine permit, an excursion permit, an adjacent landsite permit, a horse track permit, or a satellite permit. All permit fees, except temporary beer and wine permit fees, are paid annually. Revenue from fines imposed by the Commission is also deposited in the fund.

RATE:

<u>Type of Permit</u>	<u>Fee</u>
Temporary Beer	*
Temporary Wine	*
Excursion	\$20,000
Adjacent Landsite	2000
Horse Track	4000
Satellite Facility	2000
Auctioned Permits	Varies

*Fee equals \$2 or \$1000 per day, depending upon the type of event.

ADMINISTRATION: Alcohol and Tobacco Commission

REVENUE:	FY 2000	\$317,651
	FY 2001	\$234,067
	FY 2002	\$232,460
	FY 2003	\$239,337
	FY 2004	\$268,716

DISTRIBUTION: The Alcohol and Tobacco Commission's Enforcement and Administration Fund.

EMPLOYEE'S PERMITS

IC 7.1-4-4.1-3 ACCT. NO. 3070-123000-40370

REVENUE BASE: A \$30 license fee is required for clerks in package liquor stores, bartenders, waiters, waitresses, and managers of establishments selling beverages by the drink. Fee is paid biennially. The fee is \$5 if the permit is used only for volunteer service that benefits a nonprofit organization.

ADMINISTRATION: Alcohol and Tobacco Commission

REVENUE:	FY 2000	\$1,034,556
	FY 2001	\$1,079,231
	FY 2002	\$1,162,296
	FY 2003	\$1,147,584
	FY 2004	\$1,646,977

DISTRIBUTION: Revenue from both fees is deposited in the Excise Police Retirement Fund to pay benefits and administrative costs. Surplus revenue goes to the Enforcement and Administration Fund for ATC administrative costs.

FINES AND PENALTIES

IC 7.1-3-23

ACCT. NO. 3070-123000-42090

REVENUE BASE: The Alcohol and Tobacco Commission may impose upon a permittee civil penalties for each violation of a statute, rule, or regulation of the Commission.

RATE:

\$4,000 or less for each violation if the permittee is a brewer or distiller.

\$2,000 or less for each violation if the permittee is a wholesaler.

\$1,000 or less for each violation if the permittee is the holder of a permit other than brewer, distiller, or wholesaler.

ADMINISTRATION: Alcohol and Tobacco Commission

REVENUE:	FY 2000	\$245,125
	FY 2001	\$310,341
	FY 2002	\$429,931
	FY 2003	\$702,225
	FY 2004	\$709,653

DISTRIBUTION: Enforcement and Administration Fund

TOBACCO SALES CERTIFICATE

IC 7.1-3-18.5

ACCT. NO. 3070-123000-421900

REVENUE BASE: Businesses that sell tobacco products at a retail location or through a vending machine. A certificate is required for each location in which tobacco is sold. The fee for the certificate is \$50. Certificates expire after one year.

The Tobacco Sales Certificate and its associated fee became effective on July 1, 2003 (P.L. 250-2003). Fee collections began in FY 2004.

ADMINISTRATION: Alcohol and Tobacco Commission

REVENUE: FY 2004 \$426,530

DISTRIBUTION: Enforcement and Administration Fund

BOARD OF ANIMAL HEALTH

ANIMAL DISPOSAL PLANT

IC 15-2.1-16-7,
10, 11, 12

ACCT. NO. 1000-103510-41100

REVENUE BASE: Annual license fee for an animal disposal plant is \$150 which includes vehicle transporting certificates; the fee is \$20 for each additional substation. Under one application and the original payment of fees, the licensee is entitled to two inspections by the State Veterinarian.

A \$100 fee is charged for investigating and passing plans for a new disposal plant. An annual license fee of \$50 is charged for a new disposal plant license plus any required additional fees.

ADMINISTRATION: Board of Animal Health

REVENUE:	FY 2000	\$4,740
	FY 2001	\$4,555
	FY 2002	\$2,610
	FY 2003	\$2,930
	FY 2004	\$2,460

DISTRIBUTION: General Fund

LIVESTOCK LICENSING

IC 15-2.1-14-4, 5

ACCT. NO. 1000-103510-41150

RATE:

Stockyard licenses, packers'	
licenses, or concentration points	\$100
Livestock auction barn license	100
Individual dealers or market agencies	25
Combination of activities	125 maximum
If scales are utilized	addl \$25 if license fee is less than \$50

Additional fees are assessed livestock dealers for excess agents depending upon the license fee paid.

ADMINISTRATION: Board of Animal Health

REVENUE:	FY 2000	\$18,490
	FY 2001	\$18,000
	FY 2002*	\$0
	FY 2003	\$0
	FY 2004	\$0

*P.L. 124-2001 (effective July 1, 2001) removed the fee provisions associated with this section.

DISTRIBUTION: General Fund

MILK AND MILK PRODUCTS SANITATION

IC 15-2.1-22-6

ACCT. NO. 1000-103510-42110

REVENUE BASE: The Department of Health collected a fee of \$25 annually from people operating a milk plant, receiving station, or transfer station. There was also an annual \$5 fee for dairy farm inspectors and approved milk graders.

ADMINISTRATION: Board of Animal Health

REVENUE:	FY 2000	\$8,393
	FY 2001	\$5,563
	FY 2002*	\$0
	FY 2003	\$0
	FY 2004	\$0

*P.L. 124-2001 (effective July 1, 2001) removed the fee provisions associated with this section.

DISTRIBUTION: General Fund

ATTORNEY GENERAL

ABANDONED PROPERTY

IC 32-34-1	ACCT. NO. 6420-185000-42510, 49200
IN Constitution Article 8-2	6450-14300-49210

REVENUE BASE: Intangible and certain tangible property held by business associations or financial institutions is to be presumed abandoned, depending upon the asset type, a defined number of years after the last owner contact and is subsequently remitted to the Attorney General. All funds received are placed in the Abandoned Property Fund. A claimant can recover the value of the property for up to 25 years. If the balance in the Abandoned Property Fund exceeds \$500,000, the excess, less operating expenses, is transferred to the Common School Fund. Interest earned on investment of the Fund is transferred to the General Fund. Proceeds from escheated estates are constitutionally required to be transferred to the Common School Fund. Noncode provisions in P.L.224-2003 provide for a temporary change in the distribution of the Abandoned Property Fund for FY 2003, FY 2004, and FY 2005. For these specified years, if the balance in the Abandoned Property Fund exceeds \$500,000, the excess, less operating expenses, is transferred to the General Fund.

ADMINISTRATION: Attorney General

REVENUE:	FY 2000*	\$ 26,097,440
	FY 2001*	\$ 32,656,088
	FY 2002*	\$ 46,982,379
	FY 2003*	\$ 42,848,790
	FY 2004**	\$102,754,270

*Revenue numbers have been adjusted to reflect consistent methodology.

**Increased revenue in the Fund is a one-time occurrence that reflects the change in timing that establishes when the proceeds due to shareholders as a result of the demutualization of a mutual insurance company are presumed to be abandoned and reportable to the state.

DISTRIBUTION: Common School Fund, General Fund

PROFESSIONAL FUNDRAISER CONSULTANT AND SOLICITOR REGISTRATION

IC 23-7-8-4

ACCT. NO. 6000/17400-49300

REVENUE BASE: A professional fundraiser consultant or professional solicitor who applies for registration for the first time shall pay a fee of \$1,000. To annually renew a registration, the fee is \$50. A partnership, corporation, or other entity that intends to act as a professional fundraiser consultant or professional solicitor may register for and pay a single fee on behalf of its members, officers, agents, and employees.

ADMINISTRATION: Attorney General

REVENUE:	FY 2000	\$58,480
	FY 2001	\$68,280
	FY 2002	\$41,984
	FY 2003	\$24,210
	FY 2004	\$55,160

DISTRIBUTION: Dedicated Fund

TELEPHONE SOLICITATION FUND

IC 24-4.7-3-7; 24-4.7-5-2 ACCT. NO. 1000-100410-42000;42100
11 IAC 2-6-1

REVENUE BASE: Certain telephone solicitors are required to obtain a list of consumers who have submitted their telephone numbers to the Office of the Attorney General. The fee for obtaining the telephone privacy list on CD-ROM or via computer download is \$750. Persons paying the fee are entitled to four consecutive quarterly publications of the list. An additional fee of \$0.15 per page is collected from persons wishing to obtain a paper copy of the list.

Telephone solicitors who make calls to persons included on the telephone privacy list are subject to penalties up to \$10,000 for the first violation and up to \$25,000 for each subsequent violation. If the amount of money in the fund exceeds \$200,000 at the end of a fiscal year, the excess is transferred to the General Fund.

ADMINISTRATION: Consumer Protection Division, Office of the Attorney General

REVENUE:	FY 2002*	\$356,870
	FY 2003	\$691,393
	FY 2004	\$452,170

*The Telephone Privacy List was authorized by P.L.189-2001. The first list became available to telephone solicitors in January 2002.

DISTRIBUTION: Telephone Solicitation Fund, General Fund.

AUDITOR OF THE STATE

FINES

IC 21-1-3-7

ACCT. NO. 6660-105200-42000

REVENUE BASE: All fines and forfeitures collected are deposited in the Common School Fund.

RATE:

Type of Crime	Maximum Fine
All Felonies	\$10,000
Class A Misdemeanor	\$5,000
Class B Misdemeanor	\$1,000
Class C Misdemeanor	\$500

ADMINISTRATION: Auditor of State

REVENUE: FY 2000	\$6,030,479
FY 2001	\$6,161,794
FY 2002	\$6,987,068
FY 2003	\$6,740,475
FY 2004	\$7,061,656

DISTRIBUTION: Common School Fund

INFRACTION JUDGMENTS

IC 34-28-5-4

ACCT. NO. 1000-100500- 42050

REVENUE BASE: Costs levied as judgments against infractions are deposited in the state General Fund.

RATE:

Type of Infraction	Maximum Judgment
Class A	\$10,000
Class B	\$1,000
Class C	\$500
Class D	\$25

ADMINISTRATION: Auditor of State

REVENUE:	FY 2000	\$11,050,922
	FY 2001	\$13,690,371
	FY 2002	\$14,173,003
	FY 2003	\$10,633,674
	FY 2004	\$15,139,589

DISTRIBUTION: General Fund

INTEREST ON FLOOD CONTROL LOANS

IC 14-28-5-12

ACCT. NO. 1000-213410-42500

REVENUE BASE: Loans to municipalities are made from the Flood Control Revolving Fund for a period not to exceed ten years at an interest rate of 3% per year.

ADMINISTRATION: Auditor of State

REVENUE:	FY 2000	\$58,406
	FY 2001	\$21,822
	FY 2002	\$22,016
	FY 2003	\$20,007
	FY 2004	\$16,187

DISTRIBUTION: Flood Control Revolving Fund

STATE DOG FUND

IC 15-5-9-10

ACCT. NO. 6000-180900-42100

REVENUE BASE: Dog taxes are collected by the township assessor and/or designated licensed veterinarians and placed into a local dog fund for payment of dog-damaged animals. Once a year, the excess over \$300 in the township dog fund is turned over to the county auditor who deposits the funds into the county dog fund for payment to townships with unpaid claims. Annually, counties turn excess funds over to the State Auditor for deposit into the State Dog Fund. The state is required to keep a balance of \$50,000 in the State Dog Fund. Excess funds are used to: (1) reimburse the state's expenses for dog tag purchases, (2) reimburse county auditors who have township trustees with unpaid claims, and (3) distribute 50% of the balance up to a maximum of \$100,000 to the Purdue University Veterinary

School for canine research. The remaining balance is returned to county general funds in proportion to the county's contribution to the State Dog Fund.

ADMINISTRATION: Auditor of State

REVENUE:

	<u>FY 00</u>	<u>FY 01</u>	<u>FY 02</u>	<u>FY 03</u>	<u>FY 04</u>
Excess collections from counties sent to State Fund	\$272,437	\$249,388	\$235,330	\$243,688	\$225,868

DISTRIBUTION: State Dog Fund

Begin. Fund Bal.	39481	54714	51,182	57,903	51,972
Dog tag exp.	58700	57124	57,484	55,356	53,676
Ret. To County Dog Funds	554	8838	16,311	3,297	3,468
Dist. to Purdue	100000	96707	81,359	96,469	85,348
Dist. to Co. GF	96353	96707	81,359	96,469	85,348
Ending Fund Bal.	50000	50000	50,000	50,000	50,000

NOTE: The total for distributions is approximate due to refunds and timing of receipts and transfers.

VESSEL TONNAGE TAX

IC 6-6-6-2

ACCT. NO. 1000-100500-40030

REVENUE BASE: Navigation companies and all U.S.-registered commercial ships in Indiana ports pay an annual tax of 3¢ per net ton on the registered tonnage of all vessels. This tax is in lieu of regular property taxes.

ADMINISTRATION: Auditor of State

REVENUE:	FY 2000	\$640
	FY 2001	\$4,442
	FY 2002	\$202
	FY 2003	\$2,324
	FY 2004	\$4,051

DISTRIBUTION: General Fund

BOILER AND PRESSURE VALVE BOARD

BOILER INSPECTION

IC 22-12-6-6

ACCT. NO. 3080-130500-42720

675 IAC 12-3-13

REVENUE BASE: The Boiler and Pressure Vessel Safety Division of the Office of the State Building Commissioner maintains a program of periodic inspection for regulated boilers and pressure vessels.

RATE:

Internal inspections:

<u>Heating Surface Area (in sq. ft.)</u>	<u>Fee</u>
0-100	\$24
101-500	36
501-1,000	48
1,001-10,000	90

External inspection

<u>Heating Surface Area (in sq. ft.)</u>	<u>Fee</u>
0-50	\$18
51-150	24
150 or more	40

Regulated Pressure Vessels (internal and external)

<u>Area (in sq. ft.)</u>	<u>Fee</u>
0-50	\$15
51-150	30
150 or more	60

Service Water Heater Inspection	\$10
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Certificates of Inspection	\$25
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Permit Replacement Fee	\$15
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Application for Rule Variance	\$200
w/Engineering Calculations	\$700

Sources of Revenue

Fees for inspections and services not specified,	
Per day, less than 4 hours	\$300
Per day, more than 4 hours	\$600
Amount per hour over 8 hours	\$75
User inspections	\$20
Application for a Use/Owner Inspection Certificate	\$500
Application for Inspection Examination	\$100
Annual Renewal of Inspector License	\$25

ADMINISTRATION: State Building Commissioner

REVENUE:	FY 2000	\$357,498
	FY 2001	\$372,292
	FY 2002	\$367,815
	FY 2003	\$483,579
	FY 2004	\$910,323

DISTRIBUTION: Fire and Building Services Fund

DEPARTMENT OF COMMERCE

INTEREST ON INDUSTRIAL LOANS

IC 4-4-8

ACCT. NO. 1000-212600-42500; 49060

REVENUE BASE: Cities, towns, counties, economic development commissions, special taxing districts, and small business investment companies may receive industrial development loans to be fully repaid in 15 years. The interest rate is set by the State Board of Finance at the time of the loan.

ADMINISTRATION: Department of Commerce

REVENUE:

	<u>Interest</u>	<u>Repayment of Loans</u>
FY 2000	\$53,324	\$915,641
FY 2001	\$44,798	\$351,843
FY 2002	\$61,671	\$217,731
FY 2003	\$83,404	\$141,735
FY 2004	\$77,916	\$141,285

DISTRIBUTION: Industrial Development Revolving Fund

DEPARTMENT OF CORRECTION

INDIANAPOLIS JUVENILE CORRECTIONAL FACILITY-COUNTY SUPPORT

IC 11-10-2-3

ACCT. NO. 1000-106700

REVENUE BASE: The Girl's School bills the county from which the female delinquent was committed for half the costs of keeping her at a state-operated juvenile facility. This does not include any charges for the cost of equipment and construction.

ADMINISTRATION: Department of Correction

REVENUE:	FY 2000	\$5,079,146
	FY 2001	\$5,926,135
	FY 2002	\$6,908,025
	FY 2003	\$7,235,986
	FY 2004	\$5,665,878

DISTRIBUTION: General Fund

MISCELLANEOUS REVENUES

IC 11

ACCT. NO. 1000-106070 to 1000-106970

REVENUE BASE: Department of Correction facilities collect miscellaneous revenues for the following:

- ☐ County payments for the cost of supervisory staff when offenders in work camps clean and perform other work on county roads;
- ☐ Safekeeping of offenders - upon the request of a trial court, the DOC will house an offender for observation and diagnosis for a period of time; and
- ☐ The sale of meals prepared at the Correctional Industrial Complex to DOC employees.

ADMINISTRATION: Department of Correction

REVENUE:	FY 2000	\$849,579
	FY 2001	\$1,109,509
	FY 2002	\$713,703
	FY 2003	\$683,732
	FY 2004	\$481,888

DISTRIBUTION: General Fund

OFFENDER MEDICAL COPAYMENTS

IC 11-10-3-5
210 IAC 7-1

ACCT. NO. 6000-144500

REVENUE BASE: Offenders are charged not more than \$10 for all offender-initiated contact with a covered health care professional (including physicians, nurses, dentists, optometrists, and specialists in the medical, dental, or optometric fields) and all initial prescriptions of medications or medications provided, at a single visit, with the exception of psychotropic and neuroleptic medications.

Copayments are not required for the following: mental health services; substance abuse services; certain staff-initiated contacts; immunizations and tests; ancillary services, such as lab work or x-rays; admission to a hospital or emergency room services; certain health care supplies; and review of charts or meetings with offenders for interfacility transfers.

ADMINISTRATION: Department of Correction

REVENUE:	FY 2000	\$139,595
	FY 2001	\$144,520
	FY 2002	\$134,868
	FY 2003	\$133,515
	FY 2004	\$158,938

DISTRIBUTION: Inmate Trust Fund

**PLAINFIELD JUVENILE CORRECTIONAL FACILITY
COUNTY SUPPORT**

IC 11-10-2-3

ACCT. NO. 1000-106600

REVENUE BASE: Department of Correction bills the county from which a male delinquent was sent for half the cost of keeping him at a state-operated juvenile facility. This does not include any charges for the cost of equipment and construction.

ADMINISTRATION: Department of Correction

REVENUE:	FY 2000	\$20,353,016
	FY 2001	\$20,836,890
	FY 2002	\$25,865,423
	FY 2003	\$26,137,289
	FY 2004	\$16,479,809

DISTRIBUTION: General Fund

**PRISON ENTERPRISES NETWORK
INDUSTRY AND FARM PROGRAMS**

IC 11-10-6

ACCT. NO. 5150-18000

REVENUE BASE: The operation of the Correctional Industrial Complex, as well as the farms and industries of authorized Department of Correction facilities, is under direction of Prison Enterprises Network, a division of the Department. Any cash assets in excess of \$1,500,000 remaining in the Industry and Farm Products Revolving Fund at the close of any fiscal year shall be paid into a special fund to be used for capital expenditures for the Department or support of the Industry and Farm Products Revolving Fund.

ADMINISTRATION: Department of Correction

REVENUE:*	FY 2000	\$1,612,697
	FY 2001	\$2,727,710
	FY 2002	\$4,085,926
	FY 2003	\$4,835,617
	FY 2004	\$4,685,037

*Includes only revenue from outside sales; does not include interdepartmental sales.

DISTRIBUTION: Special Fund for the Department

WORK RELEASE

IC 11-10-8-6.5

ACCT. NO. 1000-216150-42200

REVENUE BASE: Prisoners employed in the local community under the provisions of the Work Release Plan surrender to the Department of Correction their earnings, less standard payroll deductions required by law. 10% of salaries for work release are deposited in the Victims Compensation Fund. The Department then deducts from the earnings of each an amount determined to be the cost of the prisoner's subsistence. This money is deposited in a Work Release-Study Release Subsistence Special Revenue Fund. These revenues may be used for:

- (1) construction of new work release or study release facilities;
- (2) maintenance of work release or study release facilities;
- (3) general operating costs of the work release or study release programs including offender services;
- (4) providing transitional services; or
- (5) the matching of federal funds for use in the work release or study release programs.

The prisoner or their family is permitted to retain the remainder of the money.

ADMINISTRATION: Department of Correction

REVENUE:	FY 2000	\$639,072
	FY 2001	\$572,676
	FY 2002	\$445,339
	FY 2003	\$461,604
	FY 2004	\$425,481

DISTRIBUTION: Work Release-Study Release
Subsistence Special Revenue Fund

DEPARTMENT OF ENVIRONMENTAL MANAGEMENT

ASBESTOS TRUST FUND

IC 13-17-6-2

ACCT. NO. 6820-160000

6820-120000-42000; 6820-199000-45290

REVENUE BASE: Fees paid by (1) contractors engaged in the inspection, management, or abatement of asbestos material at schools and facilities subject to U.S. E.P.A. regulations or rules of the Air Pollution Control Board; and (2) providers of asbestos training courses. Revenue from penalties imposed for violations of Air Pollution Control Board rules are also deposited in this fund.

RATE: \$50 to \$150. Training course approval application fee is \$1,000 with an annual fee of \$500.

ADMINISTRATION: Department of Environmental Management (IDEM)

REVENUE:	FY 2000	\$431,050
	FY 2001	\$545,395
	FY 2002	\$499,517
	FY 2003	\$564,027
	FY 2004	\$503,690

DISTRIBUTION: Asbestos Trust Fund

ENVIRONMENTAL MANAGEMENT PERMIT OPERATION FUND

IC 13-15-11;	ACCT. NO. 2830-100600 (Water)
13-18-10, 20;	2830-100700 (Solid Waste)
13-20-21; 13-22-12	2830-100800 (Hazardous Waste)

REVENUE BASE: Fees and delinquency charges collected under the following permits: NPDES, solid waste, confined feeding operations, and hazardous waste. The NPDES annual permit fees depend on the type of permit, the type of facility, and the amount of annual discharge. Solid waste permits consist of application fees, annual operation fees, generator fees, and

disposal fees. Confined feeding operations have initial and renewal fees and NPDES fees. Hazardous waste permits have application and annual operation fees. Federal sources are also included in fund revenue.

RATE: \$25 to \$40,600

ADMINISTRATION: IDEM

TOTAL REVENUE:

<u>Permits</u>	<u>FY 2000</u>	<u>FY 2001</u>	<u>FY 2002</u>
NPDES	\$6,407,851	\$6,168,983	\$6,442,787
Solid waste/			
Confined feeding	5176759	5379506	5009728
Haz. waste	<u>4654379</u>	<u>5860174</u>	<u>9862332</u>
Total	\$16,238,989	\$17,408,663	\$21,314,847

<u>Permits</u>	<u>FY 2003</u>	<u>FY 2004</u>
NPDES	\$6,617,751	\$5,923,445
Solid waste/		
Confined feeding	\$5,080,650	\$4,854,640
Haz. waste	<u>\$6,032,159</u>	<u>\$6,448,626</u>
Total	\$17,730,560	\$17,226,711

DISTRIBUTION: Environmental Management Permit
Operation Fund

**ENVIRONMENTAL MANAGEMENT
SPECIAL FUND**

IC 13-14-12-1

ACCT. NO. 3240-140600

REVENUE BASE: Revenue from fees established under IC 13-16-1. Civil penalties imposed for the violation of the state's environmental laws or rules are also deposited in this fund.

Until July 1, 1994, fees for permits and licenses issued by the IDEM were also deposited in this fund. P.L.16-1994 established the Environmental Management Permit Operation Fund to receive NPDES, solid, and hazardous waste permit fees, and delinquent charges.

RATE: Penalties may not exceed \$25,000 per day.

ADMINISTRATION: IDEM

REVENUE:	FY 2000	\$4,047,812
	FY 2001	\$4,379,004
	FY 2002	\$3,760,396
	FY 2003	\$2,487,916
	FY 2004	\$2,641,751

DISTRIBUTION: Environmental Management Special Fund

**HAZARDOUS SUBSTANCES RESPONSE
TRUST FUND**

IC 13-25-4-2

ACCT. NO. 6130-110000

REVENUE BASE: Revenue produced by the levy under the Hazardous Waste Disposal Tax (IC 6-6-6.6); accrued interest and other investment earnings of the trust fund; payments of reimbursements for amounts expended by the state in a response action; payments of settlements or judgments to recover amounts expended by the state in a response action; an annual fee and penalties paid by owners of underground storage tanks containing regulated substances other than petroleum; and federal money.

RATE: Annual registration fee of \$245 per underground storage tank containing a regulated substance other than petroleum.

ADMINISTRATION: IDEM, Department of State Revenue

REVENUE:	FY 2000	\$1,469,052
	FY 2001	\$3,643,426
	FY 2002	\$2,272,699
	FY 2003	\$2,357,799
	FY 2004	\$2,172,456

DISTRIBUTION: \$45 is deposited into the Hazardous Substances Response Trust Fund, and \$200 is deposited in the Underground Petroleum Storage Tank Excess Liability Trust Fund.

LEAD TRUST FUND

IC 13-17-14

ACCT. NO. 6860-100900-42100

326 IAC 23-28; 23-3-12; 23-4-15

REVENUE BASE: License fees collected for lead-based paint activities inspectors, risk assessors, project designers, supervisors, abatement workers, contractors, clearance examiners, and training course providers.

RATE:

License fees: \$50 - 150 (every 3 years)

Project notification fee: \$50

Training course approval application: \$1,000

ADMINISTRATION: IDEM

REVENUE:	FY 2000	\$5,400
	FY 2001	\$33,050
	FY 2002	\$46,400
	FY 2003	\$17,100
	FY 2004	\$31,150

DISTRIBUTION: Lead Trust Fund**STATE SOLID WASTE MANAGEMENT FUND**

IC 13-20-22-1

ACCT. NO. 2530-149500-42100

2580-126100-42100

REVENUE BASE: A fee is imposed on the disposal or incineration of solid waste in a final disposal facility.

RATE: \$0.50 per ton**ADMINISTRATION: IDEM**

REVENUE:	<u>IDEM</u>	<u>DOC</u>	<u>TOTAL</u>
FY 2000	\$2,253,600	\$2,263,200	\$4,516,800
FY 2001	\$2,159,000	\$2,159,000	\$4,318,000
FY 2002	\$2,161,200	\$2,159,100	\$4,320,300
FY 2003	\$2,023,391	\$1,979,431	\$4,002,822
FY 2004	\$2,149,265	\$2,209,255	\$4,358,520

DISTRIBUTION: Not less than 50% is deposited in the Indiana Recycling Promotion and Assistance Fund (Department of Commerce) and not more than 50% in the State Solid Waste Management Fund (IDEM). Fee revenue from solid waste generated outside Indiana is deposited in the State Solid Waste Management Fund.

TITLE V OPERATING PERMIT PROGRAM TRUST FUND

IC 13-17-8

ACCT. NO. 2760-150000

REVENUE BASE: An owner or operator of a source subject to the air permit requirements for an operating permit under the federal act must pay an annual operating fee. This fund provides a source of funds for the implementation, enforcement, and administration of the operating permit program required to implement the federal Clean Air Act.

RATE: Fee may not exceed \$150,000. Fees for sources located in a serious or severe ozone non-attainment area that emits more than 100 tons of volatile organic compounds and more than 100 tons of nitrogen oxides may not exceed \$200,000.

ADMINISTRATION: IDEM

REVENUE:	FY 2000	\$10,725,146
	FY 2001	\$10,746,826
	FY 2002	\$10,806,170
	FY 2003	\$20,247,237
	FY 2004	\$72,280,676

DISTRIBUTION: Title V Operating Permit Program Trust Fund

UNDERGROUND PETROLEUM STORAGE TANK EXCESS LIABILITY TRUST FUND

IC 13-23-7; 13-23-12

ACCT. NO. 6850-100200

REVENUE BASE: Owners of underground storage tanks must pay an annual registration fee for each storage tank containing petroleum. If a tank consists of a combination of petroleum and other regulated substances, a separate fee is paid for each tank.

An owner who fails to pay the fee when due shall be assessed a penalty. Samples of gasoline or kerosene inspected by the State Department of Health are subject to an inspection fee. Inspection fee revenue and 50% of penalties are deposited in this fund.

RATE: Annual registration fee -- \$90 per underground petroleum storage tank; \$245 per underground storage tank containing regulated substances other than petroleum.

Penalty -- not more than \$50

Inspection fee -- \$0.40 per barrel

ADMINISTRATION: IDEM, Department of State Revenue

REVENUE:	FY 2000	\$27,079,511
	FY 2001	\$37,612,960
	FY 2002	\$26,649,319
	FY 2003	\$37,091,243
	FY 2004	\$32,714,499

DISTRIBUTION: For underground storage tanks containing petroleum, \$45 is deposited in the Underground Petroleum Storage Tank Excess Liability Trust Fund and \$45 is deposited in the Underground Petroleum Storage Tank Trust Fund. For underground storage tanks containing regulated substances other than petroleum, \$200 is deposited in the Underground Petroleum Storage Tank Excess Liability Trust Fund and \$45 is deposited in the Hazardous Substances Response Trust Fund.

UNDERGROUND PETROLEUM STORAGE TANK TRUST FUND

IC 13-23-6; 13-23-12

ACCT. NO. 6830-160300

REVENUE BASE: Annual registration fees for each underground storage tank containing petroleum. If a tank consists of a combination of petroleum and other regulated substances, a separate fee is paid for each tank. An owner of a tank who fails to pay the fee when due shall be assessed a penalty.

Additionally, penalties imposed under IC 13-23-14, costs recovered by the state in connection with any corrective action or enforcement with respect to a release of petroleum, federal funds, and interest.

RATE: Annual registration fee -- \$90 per underground
petroleum storage tank
Penalty -- not more than \$50

ADMINISTRATION: IDEM, Department of State Revenue

REVENUE:	FY 2000	\$575,148
	FY 2001	\$1,016,246
	FY 2002	\$804,156
	FY 2003	\$888,640
	FY 2004	\$916,429

DISTRIBUTION: \$45 is deposited in the Underground Petroleum Storage Tank Trust Fund, and \$45 is deposited in the Underground Petroleum Storage Tank Excess Liability Trust Fund.

WASTE TIRE MANAGEMENT FUND

IC 13-20-13; 13-20-21

ACCT. NO. 2640-101300

REVENUE BASE: Annual application and operation fees for waste tire storage, transportation, or processor certificates of registration, and fees imposed on new tires sold at retail.

RATE: Fees are as follows:

Waste tire storage	\$500
Waste tire transporter	\$25
Waste tire processor	\$200

A fee of \$0.25 is imposed on the sale of each new replacement tire sold at retail and each new tire mounted on a new vehicle sold at retail.

ADMINISTRATION: IDEM, Department of State Revenue, Department of Commerce.

REVENUE:	FY 2000	\$3,228,411
	FY 2001	\$921,734
	FY 2002	\$621,188
	FY 2003	\$1,184,249
	FY 2004	\$1,680,456

DISTRIBUTION: Revenue deposited in the Fund is available for programs related to waste tires.

FAMILY AND SOCIAL SERVICES ADMINISTRATION

DIVISION OF DISABILITY, AGING, AND REHABILITATIVE SERVICES

BLIND VENDING PROGRAM

IC 12-12-5

ACCT. NO. 6140-182500

REVENUE BASE: This program provides employment opportunities to individuals who are legally blind. Employment includes operation and maintenance of vending centers located on federal, state, county, or municipal property. Revenues are from commissions on sales from the vending program. Revenues are used for the vending program, retirement programs, health insurance programs, replacement of equipment, state staff, establishment of new vending facilities, and vendor training and conferences.

ADMINISTRATION: Office of Services for the Blind and Visually Impaired/Rehabilitation Services Bureau/Division of Disability, Aging, and Rehabilitative Services

REVENUE:	FY 2000	\$241,909
	FY 2001	\$259,583
	FY 2002	\$182,904
	FY 2003	\$143,592
	FY 2004	\$181,449

DISTRIBUTION: Blind Vending Account

CONFERENCE/WORKSHOP FUND

ACCT. NO. 6000-105000

REVENUE BASE: This account contains the registration fees and vendor fees collected from participants in the various conferences sponsored by the Division of Disability, Aging, and Rehabilitative Services. The registration fees are used to cover the expenses incurred by the conferences.

ADMINISTRATION: Division of Disability, Aging, and Rehabilitative Services

REVENUE:	FY 2000	\$19,898
	FY 2001	\$102,798
	FY 2002	\$64,724
	FY 2003	\$68,183
	FY 2004	\$74,757

DISTRIBUTION: Conference/Workshop Fund, Division of
Disability, Aging, and Rehabilitative Services

DIVISION OF FAMILY AND CHILDREN

CHILD CARE LICENSURE

IC 12-17.2-6-12 ACCT. NO. 2700-150000-42100

REVENUE BASE: Child Care Ministry: Any child care ministry that provides child care as an extension of the ministry's church or religious ministry must be registered with the Division of Family and Children and the Office of the State Fire Marshal. A child care ministry may also apply for licensure. (IC 12-17.2-6-13 also requires a \$50 fee for the State Fire Marshal.)

RATE: Child care ministry registration \$50*

*By executive order, all other child care licensing fees were eliminated on July 1, 1996 (retroactive to January 1, 1996).

ADMINISTRATION: Division of Family and Children

REVENUE:	FY 2000	\$35,387
	FY 2001	\$44,012
	FY 2002	\$38,143
	FY 2003	\$41,891
	FY 2004	\$37,594

DISTRIBUTION: Child Care Fund

WELFARE REPAYMENTS

IC 12-14-21 ACCT. NO. 1000-105010-49220

REVENUE BASE: Upon the death of public assistance recipients, the state makes a claim upon the assets of the deceased up to the amount of aid received. There are special provisions and exceptions to this general rule for each of the

different assistance programs.

ADMINISTRATION: Division of Family and Children

REVENUE:	FY 2000	\$9,049
	FY 2001	\$1,715
	FY 2002	\$4,545
	FY 2003	\$1,448
	FY 2004	\$658

DISTRIBUTION: General Fund

DIVISION OF MENTAL HEALTH AND ADDICTION

INSTITUTIONAL CLOTHING FUND

IC 12-24-6-6, 9

ACCT. NO. 1000-214020-42200

REVENUE BASE: When a patient in any state hospital or state developmental center is not otherwise supplied with clothing, it shall be furnished by the superintendent of the facility and charged to the county from which the patient was admitted. Upon admission to the facility, clothes are provided and charges are made in an amount not to exceed \$400. Clothes provided in the remaining years may not exceed \$300 per annum. The total due is collected from the county auditor twice each year.

ADMINISTRATION: Division of Mental Health and Addiction;
Division of Disability, Aging, and Rehabilitative Services

REVENUE:	FY 2000	\$309,968
	FY 2001	\$329,031
	FY 2002	\$299,555
	FY 2003	\$266,334
	FY 2004	\$225,933

DISTRIBUTION: General Fund

MENTAL INSTITUTIONS-MAINTENANCE

IC 12-24-13, 14

ACCT. NO. 3890-141500, 142500
143000, 143500, 144000, 145000
146500, 147000

REVENUE BASE: Each patient (guardian or parent) in a psychiatric hospital or a state school for the retarded is liable for payment of the cost of treatment and maintenance in an amount to be fixed by the Division of Mental Health and Addiction. The rate varies by institution, whether private pay or Medicaid, and according to the patient's ability to pay.

Maintenance payments are deposited into the Mental Health Fund. The Mental Health Fund receives all private pay revenue and 66% of Title XIX revenue (Medicaid revenue) accruing to the state-operated facilities. The General Fund receives 34% of Title XIX revenue. The Mental Health Fund is used for operations of the state-operated facilities.

ADMINISTRATION: Division of Mental Health and Addiction

REVENUE:	FY 2000	\$120,663,086
	FY 2001	\$132,311,112
	FY 2002	\$81,714,480
	FY 2003	\$21,047,574
	FY 2004	\$31,013,056

DISTRIBUTION: Mental Health Fund

DEPARTMENT OF FINANCIAL INSTITUTIONS

BANKS

IC 28-11-3-5

ACCT. NO. 3340-120800-42700

REVENUE BASE: The fees are paid on an annual basis. The fee for industrial loan and investment companies is the same as banks: \$3,400 minimum fee to a maximum fee of \$1,536,796 plus additional for excess assets over \$40 billion.

RATE:

Total Assets	Fee		On Assets Over
\$0 - \$10,000M	\$3,400		
10,001M - 15,000M	3,400 +	.3072/thousand	\$10,000M
15,001M - 25,000M	4,936 +	.1079	" 15,000M
25,001M - 50,000M	6,015 +	.08332	" 25,000M
50,001M - 100,000M	8,098 +	.0768	" 50,000M
100,001M - 500,000M	11,938 +	.0727275	" 100,000M
500,001M - 1,000,000M	41,029 +	.071552	" 500,000M
1,000,001M - 3,000,000M	76,805 +	.057213	" 1,000,000M
3,000,001M - 5,000,000M	191,231 +	.0390985	" 3,000,000M
5,000,001M - 10,000,000M	269,428 +	.0386504	" 5,000,000M
10,000,001M - 20,000,000M	462,680 +	.0362175	" 10,000,000M
20,000,001M - 40,000,000M	824,855 +	.03559705	" 20,000,000M
>40,000,000M	1,536,796 +	.0350106	" 40,000,000M

M = 1,000

Effective July 1, 2004 - June 30, 2005

The fee schedule is set once a year by the Department of Financial Institutions' Board of Members. All revenues are dedicated to the Financial Institutions Fund to defray the expenses of the Department.

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2000	\$2,146,499
	FY 2001	\$2,059,586
	FY 2002	\$2,602,074
	FY 2003	\$3,018,602
	FY 2004	\$3,076,420

DISTRIBUTION: Financial Institutions Fund

**BUDGET COUNSELORS AND
BUDGET SERVICE COMPANIES
(BUDGET SERVICE FEE)**

IC 28-1-29-3,10

ACCT. NO. 3340-120800-42840

REVENUE BASE: Persons engaged in the business of budget or credit counseling, debt management, or debt pooling services that provide services to debtors in the management of the finances and debts under contract with the debtor for a fee. Entities that hold a check, personal check, money order, personal money order, draft, or any other instrument to transmit money.

RATE: A license is required. There is no fee for the original license, but an annual renewal fee of \$100 is charged. The Department makes examinations annually, and the examination fee is set by the Department at \$200 per day.

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2000	\$300
	FY 2001	\$1,100
	FY 2002	\$600
	FY 2003	\$400
	FY 2004	\$600

DISTRIBUTION: Financial Institutions Fund

BUILDING AND LOAN ASSOCIATIONS

IC 28-11-3-5; 28-1-20-4

ACCT. NO. 3340-120800-42710

REVENUE BASE: A corporation or savings association organized under IC 28-4 before its repeal.

RATE: The following fees are collected annually with a \$3,400 minimum fee and a maximum fee of \$1,536,796.

Sources of Revenue

Total Assets	Fee		On Assets Over
\$0 - \$10,000M	\$3,400		
10,001M - 15,000M	3,400 +	.3072/thousand	\$10,000M
15,001M - 25,000M	4,936 +	.1079 "	15,000M
25,001M - 50,000M	6,015 +	.08332 "	25,000M
50,001M - 100,000M	8,098 +	.0768 "	50,000M
100,001M - 500,000M	11,938 +	.0727275 "	100,000M
500,001M - 1,000,000M	41,029 +	.071552 "	500,000M
1,000,001M - 3,000,000M	76,805 +	.057213 "	1,000,000M
3,000,001M - 5,000,000M	191,231 +	.0390985 "	3,000,000M
5,000,001M - 10,000,000M	269,428 +	.0386504 "	5,000,000M
10,000,001M - 20,000,000M	462,680 +	.0362175 "	10,000,000M
20,000,001M - 40,000,000M	824,855 +	.03559705 "	20,000,000M
>40,000,000M	1,536,796 +	.0350106 "	40,000,000M

M = 1,000

Effective July 1, 2004 - June 30, 2005.

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2000	\$48,003
	FY 2001	\$52,783
	FY 2002	\$51,985
	FY 2003	\$55,592
	FY 2004	\$48,089

DISTRIBUTION: Financial Institutions Fund**CHECK CASHING**

IC 28-8-5-11,15

ACCT. NO. 3340-120800-42810

REVENUE BASE: Persons engaged in the business of cashing checks. This license requirement does not apply to a financial institution organized under either federal or state law or persons incidentally cashing checks for retail goods or services where consideration of a cashed check does not exceed the greater of 1% of face value of check or \$1.

RATE: Annual license renewal is \$200. The examination fee is set by the Department at \$200 per day for each additional day past the first day. Fees collected are included in the total revenue for Budget Service Fee.

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2000	\$12,200
	FY 2001	\$17,500
	FY 2002	\$12,015
	FY 2003	\$11,559
	FY 2004	\$12,522

DISTRIBUTION: Financial Institutions Fund

CONSUMER CREDIT

IC 24-4.5-6-203

ACCT. NO. 3340-120800-42800

REVENUE BASE: Suppliers of consumer credit making consumer credit sales, consumer leases, or consumer loans must pay an annual uniform consumer credit code volume fee set by the Department for each \$100,000 or part thereof in excess of the first \$100,000 of the original unpaid balances arising from those sales, leases, or loans made within the preceding calendar year and held more than 30 days. Examinations performed by the Department are \$200 per day after the first three days.

RATE: \$16

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2000	\$1,731,660
	FY 2001	\$1,880,273
	FY 2002	\$2,036,865
	FY 2003	\$2,426,848
	FY 2004	\$2,243,297

DISTRIBUTION: Financial Institutions Fund

CREDIT UNIONS

IC 28-11-3-5; 28-7-1-1

ACCT. NO. 3340-120800-42720

REVENUE BASE: An entity of seven persons that are residents of Indiana representing 500 or more persons in a qualified group may apply to organize a credit union. A credit union is a nonprofit association, incorporated for the purposes of providing credit and encouraging thrift and savings of its members.

RATE: Service fee: \$400 per examination day based on their assets. There is a \$600 minimum annual fee.

\$1.00 per \$1,000 of assets for the first \$1,000,000

\$0.90 per \$1,000 of assets for assets between \$1,000,001 & \$5,000,000

\$0.30 per \$1,000 of assets for assets between \$5,000,001 & \$10,000,000

\$0.08 per \$1,000 of assets for all assets over \$10,000,000

Effective July 1, 2004 - June 30, 2005.

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2000	\$534,883
	FY 2001	\$540,285
	FY 2002	\$565,935
	FY 2003	\$594,956
	FY 2004	\$636,918

DISTRIBUTION: Financial Institutions Fund

LICENSED LENDERS

IC 24-4.5-3-502, 503

ACCT. NO. 3340-120800-42850

REVENUE BASE: Any entity that is not a supervised financial organization that lends to another entity or person.

RATE: The original license fee is \$600. Annual renewal is \$600. The examination fee is set by the Department at \$200 per day per location; after three examination days the examination fee is offset by the volume of fees paid.

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2000	\$513,421
	FY 2001	\$490,584
	FY 2002	\$475,321
	FY 2003	\$804,802
	FY 2004	\$881,233

DISTRIBUTION: Financial Institutions Fund

MISCELLANEOUS FEES

IC 28-1

ACCT. NO. 3340-120800-4900

REVENUE BASE: The Department of Financial Institutions collects fees for the following: branch applications, mergers and acquisition fees, conversions, new charter fees, bank holding companies, trust company formation, and change of control fees. Expenses are charged at a rate of \$400 per day for processing the application. This includes, but is not limited to, time spent on field investigations, reports, notices, and hearings. Travel expenses are also reimbursed by the institutions for members of the Department and office personnel.

RATE:*	Financial Institution Formation	\$1,500-6,000
	Bank Holding Company	\$5,000
	Change of Control	\$500
	New Credit Unions	\$400

*Effective July 1, 2003

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2000	\$78,284
	FY 2001	\$59,661
	FY 2002	\$71,349
	FY 2003	\$30,617
	FY 2004	\$29,900

DISTRIBUTION: Financial Institutions Fund

MONEY TRANSMITTERS

IC 28-8-4-13, 32, 37

ACCT. NO. 3340-120800-42830

REVENUE BASE: Entities or persons that sell or issue payment instruments or engage in the business of receiving/transmitting money to or from any location and by any means, including a payment instrument, wire, facsimile, or electronic transfer.

RATE: Annual license renewal on January 1 is \$200 plus \$5 per agent with a maximum of \$1,000.

ADMINISTRATION: Department of Financial Institutions

REVENUE: FY 2000	\$12,190
FY 2001	\$12,015
FY 2002	\$14,575
FY 2003	\$14,038
FY 2004	\$12,720

DISTRIBUTION: Financial Institutions Fund

PAWNBROKERS

IC 28-7-5-2, 5 ACCT. NO. 3340-120800-42750

REVENUE BASE: Persons, partnerships, associations, or corporations lending money on the deposit or pledge of personal property, or who deal in the purchase of personal property on the condition of selling the property back against a stipulated price.

RATE: Each place of business pays \$500 per location for a license with an annual renewal of \$500 per location .

ADMINISTRATION: Department of Financial Institutions

REVENUE: FY 2000	\$85,115
FY 2001	\$69,440
FY 2002	\$73,710
FY 2003	\$63,565
FY 2004	\$67,060

DISTRIBUTION: Financial Institutions Fund

RENTAL PURCHASE COMPANIES

IC 24-7-8-4; 24-7-2-6 ACCT. NO. 3340-12080-42820

REVENUE BASE: Any person that, in the ordinary course of business, leases, offers to lease, arranges for the lease of, or accepts assignment of a base of property under a rental purchase agreement.

RATE: There is a \$100 annual notification fee for each place of business transacting rental purchase agreements as of December 31. The Department may collect an examination fee of \$100 per day per location for examinations which exceed three days.

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2000	\$32,600
	FY 2001	\$33,006
	FY 2002	\$33,645
	FY 2003	\$29,810
	FY 2004	\$28,635

DISTRIBUTION: Financial Institutions Fund**TRUST FEES**

IC 28-11-3-5

ACCT. NO. 3340-120800-42700

REVENUE BASE: Fees are collected annually on total trust assets held by financial institutions as of December 31 of each year.

RATE: Trust fee schedule*

<u>Trust Assets</u>	<u>Fees</u>
\$ 1- 5,000,000	\$500
5,000,001-10,000,000	800
10,000,001-20,000,000	1400
20,000,001-30,000,000	2000
30,000,001-40,000,000	2500
40,000,001-50,000,000	3000
50,000,001-100,000,000	3500
100,000,001-500,000,000	5000
500,000,001-1,000,000,000	10000
1,000,000,001 and over	10,000 plus \$.002 per thousand on assets over \$1,000,000,000

*Effective July 1, 2004 - June 30, 2005

ADMINISTRATION: Department of Financial Institutions

REVENUE: Fee structure separate, but revenue is included in the Bank Fee Account.

DISTRIBUTION: Financial Institutions Fund

DEPARTMENT OF FIRE AND BUILDING SERVICES

AMUSEMENT AND ENTERTAINMENT PERMITS

IC 22-14-3

ACCT. NO. 3080-130500-42140

675 IAC 12-3-8

REVENUE BASE: Buildings or structures containing theaters, opera houses, motion picture theaters, and similar places of assembly are required to be inspected annually for compliance with state fire safety laws and rules. Places of assembly used by colleges, universities, social or fraternal organizations, churches, etc., may be exempt from the fee charge (not the permit) when rental fees are charged or collected.

RATE:

Category A: Fixed Seating Capacity

<u>Occupant Load</u>	<u>Fee</u>
1-99	\$ 69
100-499	104
500-999	138
1,000-4,999	173
5,000-9,999	207
10,000 or more	242

Category B: Movable Seating

Same as Category A: Fixed Seating plus \$69 for each seating configuration or arrangement.

Special Event Endorsement

Inspection fee	\$69
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ADMINISTRATION: State Fire Marshal

REVENUE:	FY 2000	\$150,579
	FY 2001	\$123,485
	FY 2002	\$125,186
	FY 2003	\$198,634
	FY 2004	\$202,556

DISTRIBUTION: Fire and Building Services Fund

**CODE ENFORCEMENT DIVISION/
INDUSTRIALIZED BUILDING SYSTEMS**

IC 22-15-4

ACCT. NO. 3080-130500-42110

675 IAC 15-1-22

REVENUE BASE: Manufacturers of commercial and residential modular structures apply for reviews of manufacturing system designs and prototype development.

RATE:**Commercial Module Systems:**

Plan Review (addendum)	\$505 (\$105)
Filing Fee (addendum)	\$30 (\$30)
Each Additional Module (addendum)	\$50 (\$50)

Residential Floor Plan Systems:

Plan Review (addendum)	\$320 (\$85)
Filing Fee (addendum)	\$30 (\$30)
Each Additional Floor Plan (addendum)	\$50 (\$50)

Late Filing Fees:

Commercial System (addendum)	\$552 (\$165)
Residential System (addendum)	\$525 (\$140)
System Filing Fee (addendum)	\$55 (\$55)

Prototype Inspection Fees:

(Commercial or Residential)	\$70-First module
	\$85-Second module
	\$105-Third and subsequent modules

Third-Party Inspection Fee (annual renewal): \$830 (\$550)

State Seal of Acceptance: \$65 per seal

Inspection and Monitoring Travel Fees

(in or out-of-state):	\$45/hour
plus Mileage	\$.28/mile

ADMINISTRATION: State Building Commissioner

REVENUE:	FY 2000	\$176,120
	FY 2001	\$286,200
	FY 2002	\$98,452
	FY 2003	\$169,960
	FY 2004	\$305,205

DISTRIBUTION: Fire and Building Services Fund**CONSTRUCTION DESIGN RELEASE
AND VARIANCE FEES**

IC 22-13-2-11; 22-15-3	ACCT. NO. 3080-130500-42100;
675 IAC 12-3-2, 4, 11	6000-124700-42100

REVENUE BASE: Building construction plans are reviewed for compliance with adopted codes, and a design release is issued to the submitter of plans. The fee charged is based on size and complexity of the project. If actual or potential code violations are detected, a variance can be applied for if there is undue hardship and equal construction alternatives are possible.

RATE:**Design Release:**

Filing fee	\$69
Processing fee	\$69 minimum

Variance Application:

Filing fee	\$138
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Plan Examination and Processing Fee:

Single code provision	\$138
Each addl. unrelated code provision	\$69

On-site inspection:	\$75
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Special Processing Fees:

- | | |
|--|-------|
| (1) Each additional submission for a partially filed project | \$115 |
| (2) Surcharge for late filing of plans and specifications in accordance with 675 IAC 12-6-8 | \$69 |
| (3) Foundation release | \$115 |
| (4) Addenda and revisions, each system modified per submission (other than compliance corrections) | \$35 |
| (5) Master plans, each series or structure | \$173 |
| (6) Incomplete project filing (mailed submissions only) | \$12 |
| (7) Returned checks | \$35 |
| (8) Reinstatement or time extension of design release | \$23 |

ADMINISTRATION: State Building Commissioner

REVENUE:	Fire & Bldg. <u>Svcs. Fund</u>	Fire & Bldg. <u>Safety Ed. Fund</u>
FY 2000	\$4,387,196	\$54,441
FY 2001	\$3,737,792	\$73,015
FY 2002	\$3,673,503	\$52,174
FY 2003	\$4,704,380	\$106,548
FY 2004	\$4,317,612	\$137,911

DISTRIBUTION: Fire and Building Services Fund. \$12 of each design release filing fee goes to the Safety Education Fund.

CHILD CARE MINISTRY

IC 12-17.2-6-13

ACCT. NO. 3080-130500-42240

RATE: State Fire Marshal charges a \$50 fee for processing registrations of child care ministries. (IC 12-17.2-6-12 also allows Division of Family and Children to charge a \$50 registration processing fee which is deposited in the Child Care Fund.)

REVENUE:	FY 2000	\$23,325
	FY 2001	\$24,555
	FY 2002	\$30,000
	FY 2003	\$32,200
	FY 2004	\$32,175

ADMINISTRATION: State Fire Marshal

DISTRIBUTION: Fire and Building Services Fund

CONSTRUCTION INSPECTION FEES

IC 22-12-6-6

ACCT. NO. 3080-130500-42150

675 IAC 12-3-6

REVENUE BASE: These fees are paid when the Fire and Building Services staff perform building inspections because an approved building inspection program for Class 1 building structures does not exist within the jurisdiction of a political subdivision.

RATE: The fee ranges from \$80 to \$750.

ADMINISTRATION: State Building Commissioner

REVENUE:	FY 2000	\$60,100
	FY 2001	\$51,194
	FY 2002	\$63,642
	FY 2003	\$91,602
	FY 2004	\$112,047

DISTRIBUTION: Fire and Building Services Fund

EXPLOSIVES MAGAZINES

IC 22-12-6-6	ACCT. NO. 3080-130500-42200
675 IAC 12-3-5	

REVENUE BASE: Regulated Explosive Magazine Permit Fees

RATE:

Type 1, 4, or 5 (renewal)	\$138	(\$69)
Type 2, 3, or indoor (renewal)	\$69	(\$35)

REVENUE:	FY 2002	\$6,045
	FY 2003	\$33,023
	FY 2004	\$26,562

ADMINISTRATION: State Fire Marshal

DISTRIBUTION: Fire and Building Services Fund

FIREWORKS PERMITS

IC 22-11-14	ACCT. NO. 3080-130500-42210;
675 IAC 12-3-3, 9, 10	42220; 42230

REVENUE BASE: Any resident fireworks wholesaler, manufacturer, importer, or distributor must have approval from the State Fire Marshal's office before shipping or selling fireworks in the state of Indiana.

RATE:

Certificate of compliance	\$1,000
Fireworks retail stand	
1-4 stands	\$276
5-10 stands	\$552
11-20 stands	\$966
21-50 stands	\$1,380

Plus \$35 for each stand over 50
Fireworks display \$69

ADMINISTRATION: State Fire Marshal

	<u>Wholesaler</u>	<u>Retail</u>	<u>Display</u>
REVENUE: FY 2000	\$167,000		
FY 2001	\$183,100		
FY 2002	\$193,050	\$4,968	\$22,769
FY 2003	\$214,276	\$9,976	\$40,606
FY 2004	\$204,790	\$8,073	\$40,450

DISTRIBUTION: Fire and Building Services Fund

**REGULATED LIFTING DEVICE AND
REGULATED AMUSEMENT DEVICE PERMITS**

IC 22-15-5, 7 ACCT. NO. 3080-130500-42700
675 IAC 12-3-14, 15; 23-1-63

REVENUE BASE: An operating permit is required for continued in-service operation. Temporary operating permits are required to operate, pending correction of noted defects.

Operating permits for fixed and portable devices are required to ensure the safety of the public. Included as amusement devices are ski lifts where the passenger's feet leave the ground and inflatable chambers. The permit expires on December 31 of the year issued.

RATE:**Lifting Device Installation or Alteration Permit and Operating Certificate Fee:**

Vertical or inclined wheelchair lift, inclined chair lift permit	\$250
Elevator, escalator, belt manlift, personnel hoist, sewage lift station personnel hoist, or dumbwaiter permit	\$500
Initial or renewal certificate	\$120
Temporary operating permit	\$100

Lifting Device Professional Licensing Fee:

Elevator contractor	\$500
Elevator inspector/mechanic	\$100
Temporary elevator mechanic	\$100
Emergency elevator mechanic	\$25

Amusement Device Inspection Fee:

Kiddie ride	\$144
Major ride	\$144
Spectacular ride	\$144
Passenger tramways and aerial lifts	\$144-288

ADMINISTRATION: State Building Commissioner

REVENUE:	FY 2000	\$723,314
	FY 2001	\$785,962
	FY 2002	\$922,898
	FY 2003	\$996,484
	FY 2004	\$2,235,428

DISTRIBUTION: Fire and Building Services Fund

**UNDERGROUND STORAGE TANK
CERTIFICATION PROGRAM**

IC 13-23-3-2

ACCT. NO. 6000-122100-42750

675 IAC 12-12- 4

REVENUE BASE: Persons who supervise, manage, or direct installation, testing, retrofitting, removal, or closure of underground storage tanks.

RATE:

Examination Fees

One module	\$45
Two modules	\$60
Three modules	\$75
Four modules	\$85
Five modules	\$100

Certificate issuance fee	\$25
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Certificate renewal fee	\$25
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ADMINISTRATION: State Fire Marshal

REVENUE:	FY 2000	\$11,000
	FY 2001	\$11,075
	FY 2002	\$11,925
	FY 2003	\$8,075
	FY 2004	\$7,870

DISTRIBUTION: Fire and Building Services Fund

GAMING COMMISSION

OCCUPATIONAL LICENSE FEE

IC 4-33-8 ACCT. NO. 2850-101900-41110
2850-721000-41110

REVENUE BASE: Individuals employed in certain riverboat gambling occupations.

RATE: The application fee is dependent on type of license, ranging from \$75-\$1,000. The annual license fee is also dependent on type of license, ranging from \$25-\$100.

ADMINISTRATION: Indiana Gaming Commission

REVENUE:		Annual
<u>Fiscal Year</u>	<u>Applic. Fee</u>	<u>License Fee</u>
2000	\$1,149,880	\$194,895
2001	\$1,260,525	\$202,975
2002	\$974,518	\$530,300
2003	\$832,682	\$529,975
2004	\$712,993	\$552,025

DISTRIBUTION: State Gaming Fund

SUPPLIER'S LICENSE FEE

IC 4-33-7 ACCT. NO. 2850-101900-41130
2850-721000-41130

REVENUE BASE: Persons who sell, lease, and contract to sell or lease gambling equipment and supplies to a licensee involved in the ownership or management of riverboat gambling operations.

RATE:

Application fee	\$5,000, or greater if the cost of investigating the applicant is greater.
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Annual license fee	\$5,000
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ADMINISTRATION: Indiana Gaming Commission

Sources of Revenue

REVENUE:	Fiscal <u>Year</u>	Applic. <u>Fee</u>	Annual <u>License Fee</u>
	2000	\$15,000	\$261,040
	2001	\$30,000	\$90,000
	2002	\$10,000	\$140,000
	2003	\$20,000	\$140,000
	2004	\$40,000	\$105,000

DISTRIBUTION: State Gaming Fund

OWNER'S FEES

IC 4-33-6 ACCT. NO. 2850-101800-41120
2850-721000-41120

REVENUE BASE: Applicants for a license to own a riverboat.

RATE:

Application fee \$50,000, or greater if the
cost of investigating the
applicant is greater.

Initial license fee* \$25,000
Renewal license fee** \$ 5,000

*valid for five years

**after the first five years

ADMINISTRATION: Indiana Gaming Commission

REVENUE:	Fiscal <u>Year</u>	Applic. <u>Fee</u>	Initial <u>Lic. Fee</u>	Renewal <u>Lic. Fee</u>
	2000	250000	-0-	-0-
	2001	-0-	-0-	\$45,000
	2002	-0-	-0-	\$40,000
	2003	-0-	-0-	\$45,000
	2004	-0-	-0-	\$40,000

DISTRIBUTION: Application and investigation fees are used to reimburse the Gaming Commission for costs incurred in conducting background investigations. Other fees are distributed to the State Gaming Fund.

OWNERSHIP TRANSFER FEE

IC 4-33-4-21 (Effective July 1, 2003)

REVENUE BASE: A licensed riverboat owner who purchases or otherwise acquires a controlling interest in a second riverboat owner's license.

RATE: \$2M per purchase or acquisition

ADMINISTRATION: Indiana Gaming Commission

REVENUE:	<u>Applic. Fee</u>	<u>Transfer Fee</u>
FY 2004	\$50,000	-0-

DISTRIBUTION: General Fund

**ORANGE COUNTY RIVERBOAT
OPERATING AGENT FEE**

IC 4-33-6.5

REVENUE BASE: A person entering into a contract with the Indiana Gaming Commission to operate the Orange County riverboat casino.

RATE: \$1,000,000 upon entering into the operating agent contract.

ADMINISTRATION: Indiana Gaming Commission

REVENUE:	<u>Applic. Fee</u>	<u>Initial Lic. Fee</u>
2004	\$250,000	-0-

DISTRIBUTION: West Baden Springs Historic Hotel Preservation and Maintenance Fund

PENALTIES

IC 4-33-4

ACCT. NO. 2850-101900-40670

REVENUE BASE: Individuals who have been issued a supplier's, owner's, or occupational license by the Gaming Commission.

RATE:	Occupational Licensees	Not more than \$5,000 per occurrence
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	Supplier's Licensees	Not more than \$25,000 per occurrence*
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	Owners	The greater of \$10,000 or the value of daily gross receipts for the day of the violation per occurrence
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* Prior to July 1, 2003, the maximum penalty for suppliers' licensees was \$5,000.

ADMINISTRATION: Indiana Gaming Commission

REVENUE:	FY 2000	\$439,230
	FY 2001	\$837,550
	FY 2002	\$149,600
	FY 2003	\$3,022,500
	FY 2004	\$901,853

DISTRIBUTION: State Gaming Fund

DEPARTMENT OF GAMING RESEARCH

GAMING RESEARCH FEE

IC 4-33-18-8 (Eff. 7/1/02)

ACCT. NO. 1000-212900-42100

REVENUE BASE: A person or organization that holds an owner's license to conduct riverboat gambling operations or a permit to operate a live pari-mutuel horse racing facility.

RATE: \$25,000 annually per license or permit holder.

REVENUE:	FY 2003	\$300,000
	FY 2004	\$300,000

ADMINISTRATION: Department of Gaming Research

DISTRIBUTION: Department of Gaming Research

HEALTH PROFESSIONS BUREAU

INDIANA ACUPUNCTURE ADVISORY COMMITTEE

IC 25-2.5-2-1

ACCT. NO. 1000-102860-411700

844 IAC 13-2-6

REVENUE BASE: Licensing fees for acupuncturists and professional acupuncturists. Licensed professional acupuncturists are primarily licensed as chiropractors, dentists, or podiatrists and have at least 200 approved acupuncture hours.

RATE:	Application/Professional's license	\$150
	Biennial Renewal	100
	ADS Certification/Renewal (biennial)	10/20
	Late Renewal Penalty	150
	Verification/Duplicate	10

ADMINISTRATION: Health Professions Bureau

REVENUE:	FY 2002	\$8,620
	FY 2003	\$8,850
	FY 2004	\$8,943

DISTRIBUTION: General Fund

INDIANA ATHLETIC TRAINERS BOARD

IC 25-5.1-2-6

ACCT. NO. 1000-102730-41100

898 IAC 1-3-1

REVENUE BASE: Licensing fees for athletic trainers.

RATE:	Application/Issuance	\$55
	Biennial Renewal	50
	Late Renewal Penalty	*50
	Temporary Permit	25
	Verification/Duplicate	10

*Plus all past due and current renewal fees

ADMINISTRATION: Health Professions Bureau

REVENUE: FY 2000 \$3,083
 FY 2001 \$13,830
 FY 2002 \$5,630
 FY 2003 \$40,333
 FY 2004 \$7,050

DISTRIBUTION: General Fund

BOARD OF CHIROPRACTIC EXAMINERS

IC 25-10-1 ACCT. NO. 1000-102860-41110
 846 IAC 1-4-7

REVENUE BASE: Licensing fees for chiropractors.

RATE:	Exam/Endorsement/Renewal (biennial)	\$100
	Late Renewal Penalty	*50
	Renewal of Inactive License	50
	Reinstatement of Inactive License	*15
	Temporary Permit	50
	Corporation Application	25
	Verification/Duplicate	10

*Plus renewal fee

ADMINISTRATION: Health Professions Bureau

REVENUE: FY 2000 \$30,546
 FY 2001 \$11,785
 FY 2002 \$85,630
 FY 2003 \$31,935
 FY 2004 \$67,850

DISTRIBUTION: General Fund

STATE BOARD OF DENTISTRY

Dental Hygienists

IC 25-14-1-3.5 ACCT. NO. 1000-102740-41100
 828 IAC 0.5-2-4; 1-5-4

REVENUE BASE: Licensing fees for dental hygienists and dental hygienist interns.

Sources of Revenue

RATE:	Examination/Endorsement/Reinstatement	\$100
	Biennial Renewal	50
	Late Renewal Penalty	*50
	Intern Permit	50
	Intern Permit Renewal	25
	Verification/Duplicate	10

*Plus renewal fee

**Civil Penalties for Failure to
Obtain Continuing Education Hours**

<u># of Hours Needed for Compliance</u>	<u>Penalty</u>
1-2	\$50
3-5	100
6-10	250
11-14	375

ADMINISTRATION: Health Professions Bureau

REVENUE: Included in Dentists Section.

DISTRIBUTION: General Fund

Dentists

IC 25-14-1-3.5 ACCT. NO. 1000-102740-41100
828 IAC 0.5-2-3; 1-5-5

REVENUE BASE: Licensing fees for dentists, dentist interns, and dental professional corporations.

RATE:	Examination/Endorsement/Reinstatement	\$250
	Biennial Renewal	100
	Late Renewal Penalty	*50
	Intern Permit	100
	Intern Permit Renewal	50
	Corporation Application	25
	Corporation Renewal (biennial)	20
	Verification/Duplicate	10
	Anesthesia, Sedation Permit/Renewal (biennial)	50
	Registration for additional office to administer anesthesia, sedation	25
	*Plus renewal fee	

**Civil Penalties for Failure to
Obtain Continuing Education Hours**

<u># of Hours Needed for Compliance</u>	<u>Penalty</u>
1-2	\$100
3-5	250
6-10	500
11-15	750
16-20	1,000

ADMINISTRATION: Health Professions Bureau

REVENUE:	FY 2000	\$186,110
	FY 2001	\$61,243
	FY 2002	\$618,460
	FY 2003	\$73,784
	FY 2004	\$628,377

DISTRIBUTION: General Fund

INDIANA DIETITIANS CERTIFICATION BOARD

IC 25-14.5-2-5	ACCT. NO. 1000-101500-41100
830 IAC 1-4-1	

REVENUE BASE: Licensing fees for certified dietitians.

RATE:	Exam/Endorsement/Renewal (biennial)	\$20
	Late Renewal Penalty	*10
	Duplicate	10
	Verification	0

*Plus all past due and current renewal fees

ADMINISTRATION: Health Professions Bureau

REVENUE:	FY 2000	\$1,400
	FY 2001	\$20,820
	FY 2002	\$3,125
	FY 2003	\$23,785
	FY 2004	\$2,850

DISTRIBUTION: General Fund

BOARD OF ENVIRONMENTAL HEALTH SPECIALISTS

IC 25-32-1-13

ACCT. NO. 1000-102220

896 IAC 1-3-2

REVENUE BASE: Licensing fees for registered environmental health specialists.

RATE:	Application	\$50
	Biennial Renewal	35
	Late Renewal Penalty	*50
	Verification/Duplicate	10

*Plus all past due and current renewal fees

ADMINISTRATION: Health Professions Bureau

REVENUE:	FY 2000	\$3,370
	FY 2001	\$3,680
	FY 2002	\$2,525
	FY 2003	\$4,635
	FY 2004	\$5,005

DISTRIBUTION: General Fund

**STATE BOARD OF
HEALTH FACILITIES ADMINISTRATORS**

IC 25-19-1-5

ACCT. NO. 1000-102710

840 IAC 1-3-2

REVENUE BASE: Licensing fees for health facilities administrators.

RATE:	Issuance/Endorsement/Renewal (biennial)	\$100
	Examination	20
	Application to Repeat Jurisprudence Exam	100
	Application to Repeat National Exam	50
	Late Renewal Penalty	*50
	Provisional License	100
	Preceptor Certificate	50
	Temporary Permit	50
	Verification/Duplicate	10
	Application for Continuing Education	
	Sponsorship/Renewal	100

*Plus renewal fee

ADMINISTRATION: Health Professions Bureau

REVENUE:	FY 2000	\$7,955
	FY 2001	\$36,182
	FY 2002	\$18,640
	FY 2003	\$150,270
	FY 2004	\$28,417

DISTRIBUTION: General Fund

COMMITTEE OF HEARING AID DEALER EXAMINERS

IC 25-20-1-6

ACCT. NO. 1000-104190

844 IAC 9-1-1

REVENUE BASE: Licensing fees for hearing aid dealers.

RATE:	Examination	\$60
	Biennial Renewal	40
	Student Hearing Aid Dealer Permit/Renewal	20
	Verification/Duplicate	10

ADMINISTRATION: Health Professions Bureau

REVENUE:	FY 2000	\$4,285
	FY 2001	\$4,075
	FY 2002	\$9,940
	FY 2003	\$8,165
	FY 2004	\$9,405

DISTRIBUTION: General Fund

INDIANA HYPNOTIST COMMITTEE

IC 25-20.5-1-9

ACCT. NO. 1000-102860-41160

844 IAC 12-2-2

REVENUE BASE: Licensing for hypnotists and hypnotherapists.

RATE:	Application	\$100
	Examination	75
	Repeat Examination Application	100
	Biennial Renewal	100
	Late Renewal Penalty	*50
	Verification/Duplicate	10

*Plus renewal fee

ADMINISTRATION: Health Professions Bureau

REVENUE:	FY 2000	\$210
	FY 2001	\$5,285
	FY 2002	\$11,705
	FY 2003	\$2,580
	FY 2004	\$8,025

DISTRIBUTION: General Fund

**SOCIAL WORKER, MARRIAGE AND
FAMILY THERAPIST, AND
MENTAL HEALTH COUNSELOR BOARD**

IC 25-23.6-2-8	ACCT. NO. 1000-102990-41100;
839 IAC 1-2-5	41110; 41120

REVENUE BASE: Licensing fees for social workers, clinical social workers, marriage and family therapists, and mental health counselors.

RATE:

Application/Renewal (biennial)/Reinstatement	\$50
Late Renewal Penalty	*50
Temporary Permit	25
Continuing Education Sponsor/Renewal (biennial)	50
Verification/Duplicate	10

*Plus all past due and current renewal fees

ADMINISTRATION: Health Professions Bureau

REVENUE:	FY 2000	\$188,860
	FY 2001	\$21,413
	FY 2002	\$434,466
	FY 2003	\$50,211
	FY 2004	\$440,843

DISTRIBUTION: General Fund

INDIANA STATE BOARD OF NURSING

IC 25-23-1-7, 16.1	ACCT. NO. 1000-102800-41100
848 IAC 1-1-14, 3-5-1, 5-3-1	1000-210010-42100

REVENUE BASE: Licensing fees for registered nurses, licensed

practical nurses, nurse midwives, and advanced practice nurses.

RATE: RN / LPN Examination/Endorsement	\$50
Biennial Renewal	*50
Nurse-Midwife Limited License:	
Application/Renewal (biennial)	50
APN Prescriptive Authority Application	50
APN Biennial Renewal	10
Late Renewal Penalty	**50
Endorsement Out-of-State	10
Filing/Updating Multistate Licensure	
Privilege Form	25
Temporary Permit	10
Duplicate	10

*16% of which goes to the Impaired Nurses Program

**Plus renewal fee

ADMINISTRATION: Health Professions Bureau

		<u>Nurses Board</u>	<u>Impaired Nurses</u>
REVENUE:	FY 2000	\$1,474,266	\$219,147
	FY 2001	\$656,018	\$72,235
	FY 2002	\$3,766,020	\$220,422
	FY 2003	\$1,410,678	\$200,435
	FY 2004	\$3,464,090	\$589,995

DISTRIBUTION: General Fund

OCCUPATIONAL THERAPY COMMITTEE

IC 25-23.5-2-6

ACCT. NO. 1000-102860-41150

844 IAC 10-2-2

REVENUE BASE: Licensing fees for occupational therapists and occupational therapy assistants.

RATE: Examination/Endorsement	\$100
Biennial Renewal	100
Late Renewal Penalty	*50
Temporary Permit	50
Verification/Duplicate	10

*Plus renewal fee

ADMINISTRATION: Health Professions Bureau

REVENUE:	FY 2000	\$12,941
	FY 2001	\$67,100
	FY 2002	\$22,575
	FY 2003	\$315,773
	FY 2004	\$43,210

DISTRIBUTION: General Fund

INDIANA OPTOMETRY BOARD

IC 25-24-1-3, 25-24-2-3 ACCT. NO. 1000-102840-41100
852 IAC 1-10-1

REVENUE BASE: Licensing fees for optometrists.

RATE:	Examination/Endorsement	\$200
	Biennial Renewal	100
	Inactive License Renewal (biennial)	50
	IU Renewal	34
	Late Renewal Penalty	50
	Corporation Application	25
	Corporation Renewal (biennial)	10
	Reinstatement of Inactive License	50
	Verification/Duplicate	10

ADMINISTRATION: Health Professions Bureau

REVENUE:	FY 2000	\$45,513
	FY 2001	\$2,612
	FY 2002	\$139,155
	FY 2003	\$13,661
	FY 2004	\$145,231

DISTRIBUTION: General Fund

INDIANA BOARD OF PHARMACY

IC 25-26-13-23; 25-26-14-13; ACCT. NO. 1000-102820-41100
25-26-15-13; 35-48-2-1.5 1000-210680-41100
856 IAC 1-27-1, 2-3-9, 3-2-2

REVENUE BASE: Licensing fees for pharmacists, pharmacist interns/externs, and pharmacies.

RATE:	<u>Pharmacists</u>	
	Examination	\$100

Sources of Revenue

Reciprocal	100
Certificate	10
Renewal (annual)	*80
Jurisprudence/Practical Examination	25
Intern, Extern Permit/Renewal	10
Wall Certificate	10

Pharmacy

New Store Permit/Renewal (annual)	\$100
Change of Ownership/Location	50
New Store Permit (Out-of-State)/Renewal	100
Compilation of Pharmacy Laws	10

Controlled Substance Registration

Practitioner Application/Renewal	\$60
Distributor Application/Renewal	100
Manufacturer Application/Renewal	100
Dispense, Research, Instructional, Chemical Analysis	100

Wholesale Legend Drug Distributors

License/Renewal (biennial)	\$100
License/Renewal (biennial) Out-of-State	100

*Includes a \$5 fee for the Impaired Pharmacist Fund

ADMINISTRATION: Health Professions Bureau

		<u>Pharmacy Board</u>	<u>Impaired Pharmacists</u>
REVENUE:	FY 2000	\$509,430	\$71,320
	FY 2001	\$379,864	\$10,580
	FY 2002	\$1,661,949	\$71,260
	FY 2003	\$1,228,148	\$10,820
	FY 2004	\$2,317,683	\$169,146

DISTRIBUTION: General Fund

INDIANA PHYSICAL THERAPY COMMITTEE

IC 25-27-1-6

ACCT. NO. 1000-102860-41130

844 IAC 6-2-2

REVENUE BASE: Licensing fees for physical therapists and physical therapist's assistants.

Sources of Revenue

RATE:	Examination/Endorsement	\$100
	Biennial Renewal	100
	Late Renewal Penalty	*50
	Application to repeat National Exam	50
	Corporation Application	25
	Corporation Renewal	10
	Temporary Permit	50
	Verification/Duplicate	10

*Plus renewal fee

ADMINISTRATION: Health Professions Bureau

REVENUE:	FY 2000	\$139,928
	FY 2001	\$48,086
	FY 2002	\$618,615
	FY 2003	\$194,970
	FY 2004	\$593,007

DISTRIBUTION: General Fund

MEDICAL LICENSING BOARD OF INDIANA

IC 25-22.5-2-7; 25-22.5-7 ACCT. NO. 1000-102860-41100
844 IAC 4-2-2

REVENUE BASE: Licensing fees for medical or osteopathic doctors.

RATE:	Examination/Endorsement	\$250
	Endorsement Out-of-State	10
	Biennial Renewal	200
	Late Renewal Penalty	*
	Temporary Medical Permit	100
	Temporary Medical Permit Renewal	50
	Corporation Application	25
	Corporation Renewal	20
	Verification/Duplicate	10

*\$200 plus late fees

ADMINISTRATION: Health Professions Bureau

REVENUE:	FY 2000	\$215,644
	FY 2001	\$782,798
	FY 2002	\$438,836
	FY 2003	\$4,195,469
	FY 2004	\$1,424,307

DISTRIBUTION: General Fund

PHYSICIAN ASSISTANT COMMITTEE

IC 25-27.5-3-5

ACCT. NO. 1000-102790-41100

844 IAC 2.2-2-8

REVENUE BASE: Licensing fees for physician assistants.

RATE:	Application	\$100
	Biennial Renewal	50
	Employing Physician Renewal	50
	Temporary Permit	50
	Verification/Duplicate	10

ADMINISTRATION: Health Professions Bureau

REVENUE:	FY 2000	\$7,105
	FY 2001	\$3,990
	FY 2002	\$10,596
	FY 2003	\$5,935
	FY 2004	\$11,980

DISTRIBUTION: General Fund

BOARD OF PODIATRIC MEDICINE

IC 25-29-2-11

ACCT. NO. 1000-102860-41120

845 IAC 1-6-8

REVENUE BASE: Licensing fees for podiatrists.

RATE:	Examination/Endorsement	\$40
	Endorsement Out-of-State	10
	Renewal (every four years)	30
	Late Renewal Penalty	*50
	Renewal of Inactive (every four years)	30
	Corporation Application	25
	Corporation Renewal	20
	Temporary Permit/Limited License	10
	Verification/Duplicate	10

*Plus past due and current renewal fees

ADMINISTRATION: Health Professions Bureau

REVENUE:	FY 2000	\$2,150
	FY 2001	\$11,370
	FY 2002	\$3,500
	FY 2003	\$2,653
	FY 2004	\$3,658

DISTRIBUTION: General Fund

STATE PSYCHOLOGY BOARD

IC 25-33-1-3

ACCT. NO. 1000-102870-41100

868 IAC 1.1-12-1.5

REVENUE BASE: Licensing fees for psychologists and professional psychology corporations.

RATE:	<u>Certificate to Practice Psychology</u>	
	Examination/Endorsement	\$100
	Biennial Renewal/Limited License Renewal	100
	Late Renewal Penalty	*150
	Application to Repeat Jurisprudence Exam	75
	Application to Repeat National Exam	50
	Temporary	50
	Endorsement as Health Service	
	Provider in Psychology	100
	Corporation Application	25
	Corporation Renewal (biennial)	20
	Verification/Duplicate	10
	<u>Additional Exam Time for ESL</u>	
	Double Time	100
	Time and one-half	75
	Extra one-half hour	50

*Plus all past due and current renewal fees

ADMINISTRATION: Health Professions Bureau

REVENUE:	FY 2000	\$15,875
	FY 2001	\$61,063
	FY 2002	\$14,305
	FY 2003	\$177,684
	FY 2004	\$26,127

DISTRIBUTION: General Fund

RESPIRATORY CARE COMMITTEE

IC 25-34.5-2-7

ACCT. NO. 1000-102860-41140

844 IAC 11-2-1.1

REVENUE BASE: Licensing fees for respiratory care practitioners.

RATE:	Examination/Endorsement/Credentials	\$50
	Biennial Renewal	50
	Late Renewal Penalty	50
	Temporary Permit, Examination/Endorsement	25
	Temporary Permit Renewal	10
	Student Permit	25
	Verification/Duplicate	10

ADMINISTRATION: Health Professions Bureau

REVENUE:	FY 2000	\$10,195
	FY 2001	\$81,875
	FY 2002	\$19,970
	FY 2003	\$213,510
	FY 2004	\$34,493

DISTRIBUTION: General Fund

**SPEECH-LANGUAGE PATHOLOGY
AND AUDIOLOGY BOARD**

IC 25-35.6-3-7

ACCT. NO. 1000-104160-41100

880 IAC 1-1-5

REVENUE BASE: Licensing fees for speech-language pathologists and audiologists and speech-language pathology aides.

RATE:	<u>Speech-Language Pathologists and Audiologists</u>	
	Application/Issuance	\$150
	Biennial Renewal	100
	Late Renewal Penalty	*50
	<u>Speech Language Pathology Aides</u>	
	Application/Issuance	50
	Renewal (annual)	25
	Clinical Fellowship Year	50
	Supervised Experience	50
	Verification/Duplicate	10

*Plus all past due and current renewal fees

ADMINISTRATION: Health Professions Service Bureau

REVENUE:	FY 2000	\$43,175
	FY 2001	\$7,970
	FY 2002	\$68,948
	FY 2003	\$36,482
	FY 2004	\$222,117

DISTRIBUTION: General Fund

BOARD OF VETERINARY MEDICAL EXAMINERS

IC 15-5-1.1-20.2 ACCT. NO. 1000-103500-41100
 888 IAC 1.1-3-2; 1.1-3-3

REVENUE BASE: Licensing fees for veterinarians and registered veterinary technicians.

RATE:	<u>Veterinarians</u>	
	Examination/Endorsement	\$150
	Application for NAVLE Exam	150
	Biennial Renewal	100
	Late Renewal Penalty	*50
	Corporation Application	25
	<u>Registered Veterinary Technicians</u>	
	Application	30
	Application for National Exam	45
	Biennial Renewal	15
	Late Renewal Penalty	*50
	Verification/Duplicate	10
	Statute and Rules	2.75

*Plus current renewal fee

ADMINISTRATION: Health Professions Bureau

REVENUE:	FY 2000	\$84,277
	FY 2001	\$12,270
	FY 2002	\$95,102
	FY 2003	\$31,231
	FY 2004	\$242,960

DISTRIBUTION: General Fund

STATE DEPARTMENT OF HEALTH

ADOPTION FEES

IC 31-19-2-8

ACCT. NO. 2060-140000

REVENUE BASE: Fees are charged for each adoption application.

RATE: Adoption History Fee \$20
 Putative Father Registry Fee \$50

ADMINISTRATION: State Department of Health

REVENUE:	<u>Adoption History</u>	<u>Putative Father</u>
FY 2000	\$69,062	\$148,802
FY 2001	\$75,028	\$148,540
FY 2002	\$67,660	\$133,791
FY 2003	\$60,207	\$129,700
FY 2004	\$58,598	\$132,832

DISTRIBUTION: Adoption History Fund

ANATOMICAL GIFT PROMOTION FUND

IC 16-19-3-26; 9-18-2-16

ACCT. NO. 6000-144800-4957

REVENUE BASE: A person who registers a motor vehicle may donate money to promote the procurement of organs for anatomical gifts. The person registering the motor vehicle may indicate the amount the person desires to donate. The minimum amount the person may donate is \$1. This is collected by the Bureau of Motor Vehicles (BMV) and distributed to the State Department of Health (SDOH). The BMV may deduct from the funds collected the costs incurred by the Bureau in implementing and administering this program. Beginning July 1, 2003, the SDOH distributes money in the fund to the Indiana Donation Alliance Foundation.

ADMINISTRATION: State Department of Health, Bureau of Motor Vehicles

REVENUE:	FY 2000	\$313,029
	FY 2001	\$234,556
	FY 2002	\$202,160
	FY 2003	\$202,516
	FY 2004	\$186,458

DISTRIBUTION: Anatomical Gift Organizations**BIRTH PROBLEMS REGISTRY**

IC 16-37-1-11.5

ACCT. NO. 2550-140000-42100

REVENUE BASE: The Department of Health charges a Birth Problems Registry fee of \$2 for each search of the records for a birth certificate.

ADMINISTRATION: State Department of Health

REVENUE:	FY 2000	\$55,940
	FY 2001	\$66,740
	FY 2002	\$66,596
	FY 2003	\$71,430
	FY 2004	\$67,789

DISTRIBUTION: Birth Problems Registry Fund

DONATION ACCOUNT

ACCT. NO. 6000-140100-49000

REVENUE BASE: Donations are accepted by the State Department of Health to help combat specific diseases.

ADMINISTRATION: State Department of Health

REVENUE:	FY 2000	\$55,382
	FY 2001	\$76,601
	FY 2002	\$60,035
	FY 2003	\$93,187
	FY 2004	\$37,250

DISTRIBUTION: Donation Fund

HEALTH FACILITY FEES

IC 16-28-2-7

ACCT. NO. 1000-104000-41110

REVENUE BASE: An annual fee is charged on the basis of available beds for a license to establish or maintain a health facility.

RATE:	<u>FY 2003</u>	<u>FY 2004*</u>	
	\$100	\$200	1-50 beds
	\$2.50	\$10.00	for each additional bed

-Effective July 1, 2003, P.L. 227-2003, Sec. 1, increased health facility fees.

ADMINISTRATION: State Department of Health

REVENUE:	FY 2000	\$162,886
	FY 2001	\$174,981
	FY 2002	\$168,020
	FY 2003	\$157,998
	FY 2004	\$148,475

DISTRIBUTION: General Fund

HOME HEALTH AGENCY

IC 16-27-1-7	ACCT. NO. 1000-104000-42180
410 IAC 17-10-1	

REVENUE BASE: Each home health agency which delivers health services to an individual in their place of residence is charged an annual license fee of \$100.

ADMINISTRATION: State Department of Health

REVENUE:	FY 2000	\$37,400
	FY 2001	\$33,200
	FY 2002	\$33,900
	FY 2003	\$35,700
	FY 2004	\$34,800

DISTRIBUTION: General Fund

HOSPICE PROGRAM PROVIDER CERTIFICATION

IC 16-25-4-1	ACCT. NO. 1000-104000
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REVENUE BASE: There is an annual certification fee of \$100 for hospice program providers when certain requirements are met.

ADMINISTRATION: State Department of Health

REVENUE: Included in Home Health Agency fees.

DISTRIBUTION: General Fund

MOBILE HOME PARKS

IC 16-41-27-24

ACCT. NO. 1000-104000-41120

REVENUE BASE: The license fee for a mobile home park was \$150 for the first 50 sites, plus \$100 for each additional 50 sites. The license fee is paid every four years. P.L. 168-2003, Sec. 2, increased the license fee to \$200 for the first 50 sites plus \$150 for each additional 50 sites, effective July 1, 2003. P.L. 168-2003 also added enforcement fees equal to the license fees.

ADMINISTRATION: State Department of Health

REVENUE:	FY 2000	\$198,775
	FY 2001	\$106,160
	FY 2002	\$15,400
	FY 2003	\$11,300
	FY 2004	\$198,250

DISTRIBUTION: General Fund

NEWBORN SCREENING FEE

IC 16-41-17-10,11
410 IAC 3-3-7.1

ACCT. NO. 2170-140000-42100

REVENUE BASE: Through FY 2003, laboratories paid a \$7 fee for each baby tested. Effective January 1, 2004, the fee was increased to \$30. The money is used to support the Newborn Screening Program.

ADMINISTRATION: State Department of Health

REVENUE:	FY 2000	\$604,765
	FY 2001	\$566,027
	FY 2002	\$648,144
	FY 2003	\$547,435
	FY 2004	\$1,021,370

DISTRIBUTION: Newborn Screening Fund

QUALIFIED MEDICATION AIDE

IC 16-28-1-11
412 IAC 2-1-14

ACCT. NO. 1000-214070-44830

REVENUE BASE: The Indiana Health Facilities Council charges a fee in connection with testing requirements. Fees are \$50 for

QMA testing. An annual \$10 recertification fee was adopted by rule in January 2003.

ADMINISTRATION: State Department of Health

REVENUE:	FY 2000	\$9,070
	FY 2001	\$10,165
	FY 2002	\$12,040
	FY 2003	\$6,060
	FY 2004	\$3,041

DISTRIBUTION: State Department of Health

RADIOLOGICAL TECHNICIAN

IC 16-41-35-29

ACCT. NO. 1000-104000-41000

REVENUE BASE: A license is issued to anyone who is going to operate a radiation machine. A license was \$30, and the biennial renewal fee was not to exceed \$30. Effective July 1, 2003, a license is \$60, and the biennial renewal fee is not to exceed \$60, as amended by P.L. 168-2003, Sec. 3.

ADMINISTRATION: State Department of Health

REVENUE:	FY 2000	\$136,070
	FY 2001	\$161,253
	FY 2002	\$146,570
	FY 2003	\$173,205
	FY 2004	\$176,028

DISTRIBUTION: General Fund

RADON GAS TRUST FUND

IC 16-41-38-3

ACCT. NO. 2420-140000-42100

REVENUE BASE: State Department of Health certifies radon testers (individuals), radon mitigators (companies), and laboratories. Biennial fees are \$100 for radon testers, mitigators, and laboratories.

ADMINISTRATION: State Department of Health

REVENUE:	FY 2000	\$8,900
	FY 2001	\$7,500
	FY 2002	\$11,200
	FY 2003	\$6,900
	FY 2004	\$11,100

DISTRIBUTION: Radon Gas Trust Fund

VITAL RECORDS SEARCH

IC 16-37-1-11

ACCT. NO. 1000-104000-43420

REVENUE BASE: Prior to July 1, 2003, there was a \$4 fee for any search of vital records. If the record is found, one certification would be furnished free of charge. A fee of \$1 was charged for any additional certifications. To amend any record, there was a fee of \$4. Effective July 1, 2003, as amended by P.L. 168-2003, Sec. 1, vital records search fees are \$8. A fee of \$4 is charged for any additional certifications. To amend any record, there is a fee of \$8.

ADMINISTRATION: State Department of Health

REVENUE:	FY 2000	\$166,894
	FY 2001	\$189,228
	FY 2002	\$191,084
	FY 2003	\$210,683
	FY 2004	\$176,655

DISTRIBUTION: General Fund

WATER ANALYSIS

IC 16-41-24-5, 10

ACCT. NO. 5350-140000-42100

REVENUE BASE: The Department of Health analyzes water supplies to determine if they are impure or dangerous to health. Water sold for consumption must be tested annually. The water testing fee is \$8 per test kit.

ADMINISTRATION: State Department of Health

REVENUE:	FY 2000	\$38,332
	FY 2001	\$35,978
	FY 2002	\$31,334
	FY 2003	\$21,374
	FY 2004	\$19,148

DISTRIBUTION: General Fund, Water Sample Revolving Fund

MOTOR FUEL INSPECTION PROGRAM

IC 16-44-3-9

ACCT. NO. 2570-140000-42100

REVENUE BASE: The Department of Health inspects and analyzes the octane levels of motor fuels sold at motor fuel outlets. Through FY 2003, the Department collected an annual registration fee of \$25 for each motor fuel outlet. P.L. 168-2003, Sec. 4, increased the fee to \$50 for the annual registration of each motor fuel outlet. A late registration fee of \$50 was added. The increased fees were effective July 1, 2003.

ADMINISTRATION: State Department of Health

REVENUE:	FY 2000	\$79,555
	FY 2001	\$82,145
	FY 2002	\$79,000
	FY 2003	\$81,140
	FY 2004	\$162,775

DISTRIBUTION: Motor Fuel Inspection Fund

HISTORICAL BUREAU

GOVERNORS' PORTRAITS FUND

IC 4-23-7.2-9

ACCT. NO. 6000-186000

REVENUE BASE: Revenue from gifts, donations, and sales of items are expended for the preservation and exhibition of the state-owned portraits of former governors of Indiana.

ADMINISTRATION: Historical Bureau

REVENUE:*	FY 2000	\$74,033
	FY 2001	\$151,922
	FY 2002	\$145,149
	FY 2003	\$156,429
	FY 2004	\$125,893

*Includes investment

DISTRIBUTION: Governors' Portraits Fund

PUBLICATIONS FUND

IC 4-23-7.2-7

ACCT. NO. 6000-113200

REVENUE BASE: Revenue from gifts, donations, and sales of books and publications are expended for the publication of historical documents and other material to promote the study of Indiana history, and to inform the people of Indiana concerning the history of their state.

ADMINISTRATION: Historical Bureau

REVENUE:*	FY 2000	\$139,564
	FY 2001	\$278,085
	FY 2002	\$212,319
	FY 2003	\$248,946
	FY 2004	\$218,483

*Includes investment

DISTRIBUTION: Publications Fund

HORSE RACING COMMISSION

BREAKAGE/OUTS TICKETS

IC 4-31-9-10

ACCT. NO. 2500-120000-42110

2500-120100-42110

REVENUE BASE: Breakage from each of the races on which wagers were taken and proceeds from outs tickets. Breakage is the remaining odd cents from rounding down to the nearest ten cents on winning tickets. Outs tickets are winnings which are not cashed.

ADMINISTRATION: Horse Racing Commission

REVENUE:*	FY 2000	\$871,831
	FY 2001	\$768,227
	FY 2002	\$779,677
	FY 2003	\$876,317
	FY 2004	\$683,014

DISTRIBUTION: Breed Development Funds

*Totals reflect only breakage and outs revenue to the breed development funds. Past handbooks included other revenue sources.

PERMIT APPLICATION AND INVESTIGATION FEE

IC 4-31-5-2

ACCT. NO. 1000-731000-41020

REVENUE BASE: A person or organization who conducts a horse racing meeting in which the pari-mutuel system of wagering is permitted.

RATE: The initial permit application fee is \$25,000. The initial investigation fee is \$25,000. The Horse Racing Commission may request additional fees if the cost of processing the application or investigating the applicant is greater. The Commission refunds to the applicant any portion of the fee that is not needed to process the application or investigate the applicant.

ADMINISTRATION: Horse Racing Commission

REVENUE:	FY 2000	-0-
	FY 2001	\$65,077
	FY 2002	\$54,759
	FY 2003	-0-
	FY 2004	-0-

DISTRIBUTION: General Fund

TRACK PERMIT AND SATELLITE LICENSE FEES

IC 4-31-5.5 ACCT. NO. 1000-731000-41020; 41110

REVENUE BASE: Permit holder or group of permit holders.

RATE: \$5,000 annually per track. \$1,000 annually per satellite facility.

ADMINISTRATION: Horse Racing Commission

REVENUE:	FY 2000	\$8,000
	FY 2001	\$8,000
	FY 2002	\$8,000
	FY 2003	\$14,000
	FY 2004	\$15,000

DISTRIBUTION: General Fund

PENALTIES

IC 4-31-13-1 ACCT. NO. 1000-731000-42000

REVENUE BASE: The Horse Racing Commission may impose civil penalties upon a permit holder or license holder for each violation of a statute, rule, or regulation of the Commission.

RATE: Penalties are dependent on type of violation, ranging from \$100-\$5,000.

ADMINISTRATION: Horse Racing Commission

REVENUE:	FY 2000	\$54,837
	FY 2001	\$26,018
	FY 2002	\$32,482
	FY 2003	\$235,831
	FY 2004	\$240,066

DISTRIBUTION: General Fund

STALLION REGISTRATION

IC 15-5-5.5-8

ACCT. NO. 6040-103800-41000

REVENUE BASE: The Indiana Standardbred Advisory Board collects fees for registration of standardbred horses in an amount not to exceed \$500. All fees are deposited in the Standardbred Horse Fund. After paying administrative expenses, fees are used as purse money.

RATE:	<u>Fee</u>
Stallion Registration only	\$ 0
Registration and Pedigree Fee	100
Late Registration Fee	250

ADMINISTRATION: Effective 7/1/99, the Horse Racing Commission administers this fee.

REVENUE:	FY 2000	\$106,671
	FY 2001	\$274,600
	FY 2002	\$297,950
	FY 2003	\$200,800
	FY 2004	\$403,050

DISTRIBUTION: Standardbred Horse Fund

INDIANA GRAIN BUYERS AND WAREHOUSE LICENSING AGENCY

AGRICULTURAL COMMODITY WAREHOUSES

IC 26-3-7-6, 33

ACCT. NO. 1000-100780-41000

REVENUE BASE: An annual license is required for a warehouse to store grain and other agricultural commodities. The fee varies from \$250 to \$1,000 depending on the size and type of facility. The fee for each additional warehouse operated as part of licensed station is \$50.

Any person having an interest in a commodity in a licensed warehouse may upon payment of a \$25 fee request an examination. Unless a shortage is found, actual costs of the examination over the \$25 fee must be paid by the person who sought the examination.

ADMINISTRATION: Indiana Grain Buyers and Warehouse Licensing Agency, Office of the Lt. Governor

REVENUE:	FY 2000	\$170,892
	FY 2001	\$162,875
	FY 2002	\$165,142
	FY 2003	\$160,467
	FY 2004	\$158,563

DISTRIBUTION: General Fund

GRAIN TESTING EQUIPMENT

IC 4-4-27-3

ACCT. NO. 1000-100780-427000

REVENUE BASE: The Agriculture Commissioner charges a fee for the inspection and testing of all equipment used to test the moisture, foreign material, and dockage content of grain. The annual fee is \$10 for each device tested at each site.

ADMINISTRATION: Commissioner of Agriculture

REVENUE:	FY 2000	\$9,230
	FY 2001	\$8,960
	FY 2002	\$8,750
	FY 2003	\$8,750
	FY 2004	\$8,490

DISTRIBUTION: General Fund

DEPARTMENT OF INSURANCE

BAIL BOND LICENSE AND RUNNERS FEES

IC 27-10-3-4,5,7 ACCT. NO. 3100-121000-41100,42500

REVENUE BASE: An initial examination fee of \$100, license fee of \$650, and a biannual renewal fee of \$650 are required of all licensed bondsmen. An initial examination fee of \$100, a license fee of \$300, and a biannual renewal fee of \$300 are required of all recovery agents.

All revenues are deposited in the Bail Bond Enforcement and Administration Fund to be used only for those purposes.

ADMINISTRATION: Department of Insurance

REVENUE:	<u>Fees</u>	<u>Fines</u>
FY 2000	\$291,906	\$9,550
FY 2001	\$25,130	\$11,650
FY 2002	\$323,175	\$9,400
FY 2003	\$26,575	\$11,050
FY 2004	\$326,575	\$9,823

DISTRIBUTION: Bail Bond Enforcement and Admin. Fund

INSURANCE AGENTS' AND RELATED LICENSES

IC 27-1 ACCT. NO. 1000-102100-42710, 41100

REVENUE BASE: Agent license examination fees, except for a few minor exceptions, are paid directly to an approved contracted examination administrator. License fees and service fees are as follows:

RATE:

Licenses:

Insurance Producer (regular)*	\$40 every 4 years
Producer (Surplus lines)	\$20 annually
Limited Lines Producer*	\$40 every 4 years
Administrator	\$50 annually
Consultant	\$20 annually
Solicitor	\$2 annually
Public Adjustor	\$20 annually

Service Fees:

Duplicate Licenses	\$10 each
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*Effective January 1, 2002.

ADMINISTRATION: Department of Insurance

REVENUE:	<u>Initial Lic.</u>	<u>Renewals</u>
FY 2000	\$858,496	\$1,184,092
FY 2001	\$1,331,259	\$2,654,317
FY 2002	\$1,444,568	\$2,162,279
FY 2003	\$1,416,774	\$899,398
FY 2004	\$1,496,735	\$117,551

DISTRIBUTION: General Fund, Department of Insurance Fund

INSURANCE COMPANY EXAMINATION

IC 27-1-3.1-9

ACCT. NO. 1000-102100-42110

REVENUE BASE: The Department of Insurance examines every domestic insurance company at least every five years. The Department's costs of all examinations and/or investigations are reimbursed through payment by the companies so examined.

ADMINISTRATION: Department of Insurance

REVENUE:	FY 2000	\$464,256
	FY 2001	\$256,582
	FY 2002	\$282,972
	FY 2003	\$313,526
	FY 2004	\$1,310,730

DISTRIBUTION: General Fund

INSURANCE COMPANY FILING/SERVICE FEES

IC 27-1-3-15, 27-1-20-12

ACCT. NO. 1000-102100-

Other cites as noted in table

42100,42150,42170

RATE: See table below.

ADMINISTRATION: Department of Insurance

REVENUE:	FY 2000	\$463,955
	FY 2001	\$556,273
	FY 2002	\$1,089,150
	FY 2003	\$586,546
	FY 2004	\$793,218

DISTRIBUTION: General Fund, Department of Insurance Fund

Type of Entity	Code Cite	Fee
Limited Service HMO	IC 27-13-34-23	\$350 for filing application and amending certificate of authority. \$50 for filing annual report
	IC 27-1-3-15(d)	** \$100 for internal audit fee
Full Service HMO	IC 27-13-27-1	\$350 for filing application and amending certificate of authority. \$50 for filing annual report
	IC 27-1-3-15(d)	** \$100 for internal audit fee
Domestic Insurer	IC 27-1-3-15	\$350 for articles of incorporation for admission \$10 for amended articles of incorporation \$100 for filing annual statement \$50 for renewal of company license \$25 withdrawal of certificate of authority
	IC 27-1-3-15(d)	** \$350 for internal audit fee

Type of Entity	Code Cite	Fee
Foreign Insurer	IC 27-1-3-15 subject to retaliatory provision under IC 27-1-20-12	\$510 for application (\$350 articles of incorporation, \$100 for annual statement, \$50 company license, \$10 for appointment of Commissioner for service) \$10 for amended articles of incorporation \$100 for filing annual statement \$50 for renewal of company license \$5 for filing certified state of condition annually ** \$350 for internal audit fee
	IC 27-1-3-15(d)	
Domestic Risk Retention Group	IC 27-1-3-15	\$350 for application for admission \$10 for amended articles of incorporation \$10 for amended certificate of authority \$100 for filing annual statement \$50 for renewal of company license \$25 withdrawal of certificate of authority ** \$350 for internal audit fee
	IC 27-1-3-15(d)	
Foreign Risk Retention Group	IC 27-1-3-15	\$110 for application for registration (\$100 for annual statement, \$10 for appointment of Commissioner)

Type of Entity	Code Cite	Fee
Domestic Fraternal	IC 27-1-3-15	\$350 for application for admission \$10 for amended articles of incorporation \$25 withdrawal of certificate of authority
	IC 27-11-8-2 & IC 27-11-8-3	\$25 for filing annual statement \$25 for renewal of company license
	IC 27-11-8-2(d)	\$100 for each day annual statement is late
	IC 27-1-3-15(d)	** \$100 internal audit fee
Foreign Fraternal	IC 27-1-3-15 subject to retaliatory provision under IC 27-1-20-12	\$510 for application (\$350 articles of incorporation, \$100 for annual statement, \$50 company license, \$10 for appointment of Commissioner for service) \$10 for amended articles of incorporation
	IC 27-11-8-2 & IC 27-11-8-3 subject to retaliatory provision under IC 27-1-20-12	\$25 for filing annual statement \$25 for renewal of company license
	IC 27-1-3-15(d)	** \$100 internal audit fee

Type of Entity	Code Cite	Fee
Domestic Title	IC 27-7-3-15	\$20 for filing annual statement \$5 for company license \$5 for renewal of company license
	IC 27-1-3-15(d)	** \$350 for internal audit fee
Foreign Title	IC 27-1-3-15 subject to retaliatory provision under IC 27-1-20-12	\$510 for admission (\$350 for articles of incorporation, \$100 for annual statement, \$50 for company license, \$10 for appointment of Commissioner) \$10 for filing amended articles of incorporation
	IC 27-7-3-15	\$20 for filing annual statement \$5 for renewal of company license
	IC 27-1-3-15(d)	** \$350 for internal audit fee
Insurance Administrators	IC 27-1-25-11(d) & (e)	\$50 for initial and renewal application
Rating Organization	IC 27-1-22-8(c)	\$75 for initial & renewal of license every 3 years
** These fees are deposited into the Department of Insurance Fund.		

MEDICAL MALPRACTICE INSURANCE PREMIUM SURCHARGE

IC 34-18-5

ACCT. NO. 6020-120000-42100,
42150,42500

REVENUE BASE: Health care providers who choose to become covered by the provisions of the Medical Malpractice Insurance Act pay a surcharge, determined by the Commissioner, on their malpractice insurance premium to the Patients' Compensation Division of this Department. The minimum annual surcharge is \$100.

The surcharges are forwarded by the insurers, invested to generate interest income, and used solely to pay the operating expenses of the Fund and the claims that are determined to be payable from the Fund.

ADMINISTRATION: Department of Insurance

REVENUE:

	<u>Surcharges</u>	<u>Filing Fees</u>	<u>Interest on Investment</u>	<u>Total Revenue</u>
FY 2000	\$58,438,623	\$7,718	\$6,818,477	\$65,264,818
FY 2001	\$58,524,793	\$9,607	\$5,353,451	\$63,887,851
FY 2002	\$63,663,212	\$9,987	\$2,424,048	\$66,097,247
FY 2003	\$64,853,134	\$10,192	\$519,740	\$65,383,071
FY 2004	\$87,718,398	\$9,654	\$160,084	\$89,888,150

DISTRIBUTION: Patient's Compensation Fund

MINE SUBSIDENCE INSURANCE FUND

IC 27-7-9-6,7

ACCT. NO. 6310-120000-42100,42500

REVENUE BASE: This fund makes mine subsidence insurance available to owners of property located in the 26 southwestern counties that are at least partially within the Illinois Coal Basin or underlain by coal-bearing rock formations of the Pennsylvanian system. Premiums are established by the Commissioner of Insurance.

ADMINISTRATION: Department of Insurance

REVENUE:

	<u>Premiums</u>	<u>Interest on Investment</u>	<u>Total Revenue</u>
FY 2000	\$783,855	\$45,830	\$829,685
FY 2001	\$729,658	\$169,384	\$899,042
FY 2002	\$811,123	\$134,735	\$945,858
FY 2003	\$1,050,318	\$92,111	\$1,142,429
FY 2004	\$1,041,795	\$58,698	\$1,100,493

DISTRIBUTION: Mine Subsidence Insurance Fund**POLITICAL SUBDIVISION CATASTROPHIC
LIABILITY FUND**

IC 27-1-29.1-7

ACCT. NO. 6290-121000-42150,42500

REVENUE BASE: This fund pays a portion of the liabilities of political subdivisions that are not able to obtain liability insurance in the private market. Charges to the political subdivisions are determined by the Indiana Political Subdivision Risk Management Commission.

ADMINISTRATION: Department of Insurance

REVENUE:

	<u>Premiums</u>	<u>Interest on Investment</u>	<u>Total Revenue</u>
FY 2000	\$591,207	\$407,848	\$999,055
FY 2001	\$624,577	\$248,206	\$872,783
FY 2002	\$353,085	\$191,609	\$544,694
FY 2003	\$575,526	\$76,798	\$652,324
FY 2004	\$463,387	\$45,469	\$508,856

DISTRIBUTION: Political Subdivision Catastrophic Liability Fund**RETALIATORY FEES**

IC 27-1-20-12

ACCT. NO. 1000-102100-42110

REVENUE BASE: Retaliatory fees are the difference between Indiana fees and those applied to Indiana-based companies by other states, and are paid by companies domiciled in those states in addition to the Indiana fee.

ADMINISTRATION: Department of Insurance

REVENUE:	FY 2000	\$851,675
	FY 2001	\$870,641
	FY 2002	\$1,053,582
	FY 2003	\$885,372
	FY 2004	\$1,310,730

DISTRIBUTION: General Fund

JUDICIARY

COURT FEES (COURT OF APPEALS AND SUPREME COURT)

IC 33-15-5

ACCT. NO. 1000-100220; 100240

REVENUE BASE: The Clerk of the Supreme Court, Court of Appeals, and Tax Court collect a fee of \$250 for the filing of any direct appeal to either the Court of Appeals or the Supreme Court, and a \$120 fee for the filing of an appeal to the Tax Court. A fee of \$125 is collected for the filing of a petition seeking transfer to the Supreme Court of a decision of the Tax Court, and for the filing of an original action with the Supreme Court. However, these fees are waived if the filing party is a governmental entity or the appeal is being taken *in forma pauperis*. The Clerk also collects an annual licensing fee of \$105 from all active Indiana attorneys and \$45 for all inactive Indiana attorneys, but those fees are used to operate three self-funded agencies of the Supreme Court – the Disciplinary Commission, the Continuing Legal Education Commission, and the Judges and Lawyers Assistance Program. The Clerk also collects a \$1 per page copying or certification fee and a \$2 per page fax fee. A Certificate of Good Standing is \$3, and a CD-ROM that contains the roll of active Indiana attorneys is \$150.

ADMINISTRATION: Clerk of the Supreme Court, Court of Appeals, and Tax Court

REVENUE:	FY 2000	\$338,183
	FY 2001	\$357,527
	FY 2002	\$347,894
	FY 2003	\$345,865
	FY 2004	\$380,658

DISTRIBUTION: General Fund

COURT COST FEES (TRIAL COURT LEVEL)

IC 33-19

ACCT. NO. 1000-100500-42020

REVENUE BASE: Court fees are collected by the clerks from litigants filing civil cases and from criminal defendants who have been found guilty. Criminal defendants found guilty are exempt from the fee if the courts determine that they are indigent. The fees by case category are shown below.

RATE:	Civil Cases	\$100
	Small Claims	\$35
	Probate	\$120
	Felonies and Misdemeanors	\$120
	Infractions	\$70
	Local Ordinance Violations	\$70
	Juvenile	\$120
	Deferred Prosecution	\$50

ADMINISTRATION: Clerk of the Circuit Court

REVENUE:	FY 2000	\$43,619,403
	FY 2001	\$52,217,562
	FY 2002	\$49,997,334
	FY 2003	\$49,952,891
	FY 2004	\$49,941,942

DISTRIBUTION: Fees from circuit, superior, county, municipal, and probate courts are deposited in the following manner:

- 70% of the fees are deposited into the state General Fund
- 27% of the fees are deposited into the county general fund
- 3% of the fees are distributed to each city and town maintaining a law enforcement agency that prosecutes at least 50% of its ordinance violations in a circuit, superior, county, or municipal court of the county.

Fees from city and town courts are distributed in the following manner:

- 50% of the court cost fees are deposited into the state General Fund
- 25% are deposited into the county general fund
- 25% of the fees are retained as the city or town share.

On June 30 and December 31 of each year \$6,704,257 is transferred from the state General Fund to the following funds.

(1) 11.08% to the Family Violence and Victim Assistance Fund established under IC 12-18-5-2;

- (2) 25.21% to the Indiana Judges' Retirement Fund established under IC 33-13-8;
- (3) 3.52% to the Law Enforcement Academy Building Fund established under IC 5-2-1-13;
- (4) 14.19% to the Law Enforcement Training Fund established under IC 5-2-1-13;
- (5) 16.50% to the Violent Crime Victims Compensation Fund established under IC 5-2-6.1-40;
- (6) 26.95% to the Motor Vehicle Highway Account;
- (7) 0.32% to the Fish and Wildlife Fund established by IC 14-22-3-2; and
- (8) 2.23% to the Indiana Judicial Center Drug and Alcohol Programs Fund established under IC 12-23-14-17 for the administration, certification, and support of alcohol and drug services programs under IC 12-23-14.

Also on June 30 and December 31 of each year, \$1.2 million is transferred from the state General Fund to the Public Defense Fund established under IC 33-9-14.

FEES FOR SERVICES PROVIDED BY THE STATE PUBLIC DEFENDER

IC 33-40-2-3

ACCT. NO. 1000 216050 42100

REVENUE BASE: Counties are responsible for providing legal representation to indigent persons who have been convicted in a criminal proceeding in direct appeals to the Indiana Court of Appeals. The State Public Defender provides legal representation to indigent defendants on direct appeal for a criminal conviction when requested by counties. Counties then reimburse the State Public Defender for staff costs. These reimbursements are used by the State Public Defender to pay for the salaries of staff attorneys representing these indigent defendants.

ADMINISTRATION: State Public Defender

REVENUE:	FY 2000	\$143,116
	FY 2001	\$157,206
	FY 2002	\$160,829
	FY 2003	\$183,536
	FY 2004	\$109,072

DISTRIBUTION: State Public Defender and state General Fund

JUDICIAL ADMINISTRATION FEE

IC 33-37-5-21.2

REVENUE BASE: This fee is collected by clerks from litigants filing civil cases and from criminal defendants who have been found guilty in trial courts, city and town courts, and Marion County small claims courts. The judicial administration fee is \$1 per case from July 1, 2004, to June 30, 2005, and increases to \$2 per case after June 30, 2005.

ADMINISTRATION: Clerks of circuit court, city and town court clerks, and Marion County small claims court clerks forward the fee revenue to the State Auditor. The State Auditor deposits this revenue in the state General Fund.

REVENUE: New Fee, effective July 1, 2004

DISTRIBUTION: General Fund

JUDICIAL INSURANCE ADJUSTMENT FEE

IC 33-37-5-25 IC 33-38-5-8.2

REVENUE BASE: These fees are collected by the clerks from litigants filing civil cases and from criminal defendants who have been found guilty in trial courts, city and town courts, and Marion County small claims courts. The Judicial Insurance Adjustment Fee is \$1.

ADMINISTRATION: Clerks of circuit court, city and town court clerks, and Marion County small claims court clerks forward the fee revenue to the State Auditor. The State Auditor deposits this revenue in the Judicial Branch Insurance Adjustment Account.

REVENUE: New Fee, effective July 1, 2004

DISTRIBUTION: Judicial Branch Insurance Adjustment Account

PAYMENTS TO THE JUDICIAL CONFERENCE

IC 33-13-14

ACCT. NO. 1000 100210

REVENUE BASE: The Judicial Conference charges local governments for mailing lists, publications, and probation officer exam applications.

ADMINISTRATION: Indiana Judicial Conference

REVENUE:	FY 2000	\$12,085
	FY 2001	\$10,831
	FY 2002	\$14,282
	FY 2003	\$10,466
	FY 2004	\$12,587

DISTRIBUTION: General Fund

**REIMBURSEMENTS FROM COUNTIES FOR SALARY
SUPPLEMENTS FOR TRIAL COURT JUDGES**

IC 33-13-12-7.1; IC 36-2-5-14; ACCT. NO. 1000-100260
IC 36-3-6-3

REVENUE BASE: Counties may supplement the salaries of judges with county contributions to a maximum \$5,000. Under the current mechanism, counties specify the salary supplement, if any, that they plan to provide judges. The State Auditor pays the salary to the judges, and the counties reimburse the state for the supplement.

ADMINISTRATION: Office of the State Auditor

REVENUE:	FY 2000	\$1,087,664
	FY 2001	\$1,097,999
	FY 2002	\$1,111,250
	FY 2003	\$1,216,940
	FY 2004	\$1,201,174

DISTRIBUTION: General Fund

SEXUAL ASSAULT VICTIMS ASSISTANCE FEE

IC 33-37-5-23 ACCT. NO. 5350-186600-42020

REVENUE BASE: The sentencing court assesses a fee of between \$250 and \$1,000 against an individual convicted in Indiana of any of the following offenses:

- Rape
- Criminal deviate conduct
- Child molesting
- Child exploitation
- Vicarious sexual gratification
- Child solicitation

- Child seduction
- Sexual battery
- Sexual misconduct with a minor as a Class A or Class B felony
- Incest.

ADMINISTRATION: The Office of Women's Health in the State Department of Health administers the fund to provide financial assistance to rape crisis centers.

REVENUE:	FY 2002	\$30,242
	FY 2003	\$30,377
	FY 2004	\$56,025

DISTRIBUTION: Sexual Assault Victims Assistance Fund

STATE USER FEE FUND

IC 33-37-9

ACCT. NO. 6000-163100

REVENUE BASE: The State User Fee Fund is a repository for eight fees that are collected by the clerks of the circuit court and city and town courts. The clerks collect the revenues from the following fees and submit them to the State Auditor. These fees include the following:

(1) 25% of the Drug Abuse, Prosecution, Interdiction, and Corrections Fee which a court is required to assess when a person is convicted of a drug-related offense. The fee ranges between \$200 and \$1,000. The local unit of government retains 75% of the amount collected for local programs. (See IC 33-19-6-9.)

(2) 25% of the Alcohol and Drug Countermeasures Fee which the clerk collects when a person is found to have committed an offense of operating a vehicle while intoxicated and the driver's privileges are suspended. The local unit of government retains 75% of the fee collected. The fee is \$200. (See IC 33-19-6-10.)

(3) 50% of the Child Abuse Prevention Fee when a person is convicted of one of several violent or sexual crimes where the victim is less than 18 years of age. The fee is \$100. (See IC 33-19-6-12.)

(4) 100% of the Domestic Violence Prevention and Treatment Fee when a person is convicted of one of several violent acts when the victim is either the spouse or former spouse of the person who is convicted. The fee is \$50. (See IC 33-19-6-13.)

(5) 100% of the Highway Work Zone Fee of \$0.50 collected for criminal actions and infractions that are traffic offenses. If the criminal action or infraction is exceeding a worksite speed limit, the fee is \$25.50. (See IC 33-19-6-14.)

(6) 100% of the Safe Schools Fee of between \$200 and \$1,000. The fee is assessed in each criminal action in which a person is convicted of an offense in which the possession or use of a firearm was an element of the offense. (See IC 33-19-6-16.3.)

(7) Marriage License Fee: An \$18 fee is charged if at least one of the parties is an Indiana resident, and \$50 is charged if both parties are nonresidents. Of the fee, \$10 of each marriage license issued is deposited in the State User Fee Fund, while the balance is retained in the county general fund. (See IC 33-17-14-2.)

(8) 100% of the Automated Record Keeping Fees collected under IC 33-19-6-19. The fee is \$7 and will be reduced to \$4 after June 30, 2009. (See IC 33-19-6-199.)

ADMINISTRATION: These fees are kept in a single account at the county level and submitted to the State Auditor twice a year.

REVENUE:	FY 2000	\$2,549,049
	FY 2001	\$2,934,576
	FY 2002	\$3,955,653
	FY 2003	\$7,033,060
	FY 2004	\$9,219,381

DISTRIBUTION: The state receives the monies twice a year from the clerks at the county level. The Treasurer of State semiannually distributes \$1,288,000 of the amounts transferred to the State User Fee Fund as follows:

- 14.98% is deposited into the Alcohol and Drug Countermeasures Fund established under IC 9-27-2-11.
- 8.42% is deposited into the Drug Interdiction Fund established under IC 10-1-8-2.
- 4.68% is deposited into the Drug Prosecution Fund established under IC 33-14-8-5.
- 5.62% is deposited into the Corrections Drug Abuse Fund established under IC 11-8-2-11.
- 22.47% is deposited into the State Drug Free Communities Fund established by IC 5-2-10-2.
- 7.98% is distributed to the Indiana Department of Transportation for use under IC 8-23-2-15.

- 20.32% is deposited into the Family Violence and Victim Assistance Fund established by IC 12-18-5-2.
- 15.53% is deposited in the Indiana Safe Schools Fund established by IC 5-2-10.1.

The balance is deposited in the Judicial Technology and Automation Project Fund.

DEPARTMENT OF LABOR

EMPLOYMENT OF YOUTH FUND

IC 20-8.1-4-31

ACCT. NO. 2660-110000

REVENUE BASE: Persons, firms, and corporations that have violated child labor laws.

RATE: Penalties are dependent on type of violation, number of violations, and the amount of time since the last violation, ranging from \$50 to 400.

ADMINISTRATION: Department of Labor

REVENUE:	FY 2000	\$31,091
	FY 2001	\$80,831
	FY 2002	\$93,841
	FY 2003	\$163,350
	FY 2004	\$99,050

DISTRIBUTION: Employment of Youth Fund. One-half of the revenue from penalties is used for educating affected parties on the purpose and content of child labor laws and the responsibilities of all parties under child labor laws; and one-half of the revenue is used for expenses incurred for inspectors to enforce child labor laws.

SAFETY EDUCATION & TRAINING BUREAU TAX

IC 22-8-1.1-45, 46, 47

ACCT. NO. 3580-122500-409000

REVENUE BASE: Insurance carriers licensed to do worker's compensation business in Indiana and self-insured employers. A tax is imposed to finance the Bureau of Safety Education and Training (BUSET) and its programs of occupational health and safety if the balance of the BUSET Fund falls below \$600,000 as of April 1 of the particular year.

RATE: The tax rate is 0.75% of the total worker's compensation benefits paid in this state by insurance carriers licensed to do worker's compensation business in Indiana and self-insured employers.

ADMINISTRATION: Bureau of Safety Education and Training

Sources of Revenue

REVENUE:	FY 2000	\$84,399
	FY 2001	\$58,056
	FY 2002*	-0-
	FY 2003	\$977,038
	FY 2004	\$5,437

*Balance in BUSET on April 1 was greater than \$600,000.

DISTRIBUTION: BUSET Fund

STATE BOARD OF LAW EXAMINERS

ATTORNEYS

REVENUE BASE: The fee for the bar examination is \$250, and re-examination is \$250. \$750 is the fee for admission on a foreign license, and \$50 is the annual renewal fee. An application for a firm to incorporate costs \$200 plus \$10 for each shareholder. The annual renewal fee for a certificate of registration for a legal corporation is \$50. A business counsel license is \$750 per license.

ADMINISTRATION: State Board of Law Examiners

REVENUE:

	<u>FY 2000</u>	<u>FY 2001</u>	<u>FY 2002</u>	<u>FY 2003</u>	<u>FY 2004</u>
Exam fee	\$176,257	\$177,925	\$202,610	\$209,500	\$218,750
Foreign Lic. fee	45650	45800	42,650	30,550	40,400
Prof. Corp. fee	29271	36146	40,521	10,180	13,992
Ltd. Liability Corp.			4,290	4,800	4,830
Ltd. Liability Partnership fee	34565	13621	11,590	7,440	7,510
Interest	12000	12830	6,813	3,075	1,151
Q&A	350	300	924	300	700
Miscellaneous	1016	1231	1,049	555	594
Total	<u>\$299,109</u>	<u>\$287,853</u>	<u>\$310,448</u>	<u>\$266,400</u>	<u>\$287,927</u>

DISTRIBUTION: State Board of Law Examiners Fund

LEGISLATIVE SERVICES AGENCY

INDIANA GENERAL ASSEMBLY DOCUMENT SALES

IC 2-6-1.5

ACCT. NO. 1000-100170

REVENUE BASE: Price of copies of some publications sold by the Legislative Services Agency (e.g., Acts, Supplements, etc.) vary each year based on costs of printing. Rates do not include shipping costs.

RATE:

2003 Acts (cd-rom)	\$30
1998 Indiana Code (hard bound)	\$103/set
2003 Indiana Code (cd-rom)	\$25
2004 Indiana Administrative Code (cd-rom)	\$25
Indiana Register (Volume 26) (cd-rom)	\$60/yearly subscription
Long Session Document Subscription (with House and Senate Journals)	\$900/yearly subscription
(without Journals)	\$650/yearly subscription
Short Session Document Subscription (with House and Senate Journals)	\$500/yearly subscription
(without Journals)	\$375/yearly subscription
House and Senate Journals (Long Session)	\$250/yearly subscription
(Short Session)	\$125/yearly subscription
2003 Tax and Revenue Handbook	\$12/copy
Printed bills, copies of other materials	\$0.15/page

ADMINISTRATION: Legislative Services Agency

REVENUE:	FY 2000	\$290,815
	FY 2001	\$155,451
	FY 2002	\$98,676
	FY 2003	\$75,772
	FY 2004	\$46,159

DISTRIBUTION: General Fund

LIBRARY CERTIFICATION BOARD

LIBRARIANS

IC 20-14-12-11

ACCT. NO. 3390-129600-42100

595 IAC 1-1-3

REVENUE BASE: Fees for certification are collected and used to defray the expenses of the Board. A permanent certificate is \$1, a temporary permit is \$1, and renewal of a temporary permit is \$1.

REVENUE:	FY 2000	\$127
	FY 2001	\$113
	FY 2002	\$117
	FY 2003	\$103
	FY 2004	\$117

ADMINISTRATION: Library Certification Board

DISTRIBUTION: Library Certification Fund

INDIANA LOBBY REGISTRATION COMMISSION

IC 2-7-2-1

ACCT. NO. 1000-100150-43300

REVENUE BASE: Lobbyists are required to register with the Commission before January 15 of each year.

RATE: The annual registration fee is \$100. If the lobbyist is employed by a nonprofit organization, the fee is \$50. A \$10 late fee is charged for each day after the deadline that a lobbyist does not register (up to \$100).

ADMINISTRATION: Lobby Registration Commission

REVENUE: FY 2000	\$136,139
FY 2001	\$147,906
FY 2002	\$145,109
FY 2003	\$173,836
FY 2004	\$137,565

DISTRIBUTION: General Fund

**DEPARTMENT OF
LOCAL GOVERNMENT FINANCE**

SALES DISCLOSURE FILING

IC 6-1.1-5.5

ACCT. NO. 6000-186500

REVENUE BASE: A sales disclosure form must be filed with the county auditor any time real property is sold or transferred for valuable consideration, except a transfer to charity. 20%, or \$1 of the \$5 filing fee, is transferred to the State Treasurer. Beginning July 1, 2001, the state's portion is to be deposited in the State Assessment Training Fund. Prior to July 1, 2001, this amount was deposited in the state General Fund.

ADMINISTRATION: Department of Local Government Finance

REVENUE:	FY 2000	\$205,032
	FY 2001	\$204,274
	FY 2002	\$195,549
	FY 2003	\$151,849
	FY 2004	\$221,888

DISTRIBUTION: State Assessment Training Fund.

LOTTERY COMMISSION

IC 4-30-16

REVENUE BASE: The Lottery Commission is required to transfer surplus revenue from the Administrative Trust Fund after paying for the costs of prizes and operating expenses of the lottery.

ADMINISTRATION: Treasurer of State

REVENUE:	<u>Fiscal Year</u>	<u>Net Income*</u>
	2000	\$165,242,716
	2001	\$155,585,114
	2002	\$167,411,798
	2003	\$175,601,724
	2004	\$199,436,297

DISTRIBUTION:

- 1) The pre-1996 account of the Indiana State Teachers' Retirement Fund shall receive quarterly transfers of \$7.5M (\$30M annually).**
- 2) The "K" portion of the Pension Relief Fund shall receive quarterly transfers of \$2.5M (\$10M annually).
- 3) The "M" portion of the Pension Relief Fund shall receive quarterly transfers of \$5M (\$20M annually).***
- 4) Surplus revenue shall be deposited in the Build Indiana Fund.

*Net Income figures from FY 1999-2003 are from the Lottery Commission's annual audited financial statements. Net income for FY 2004 is an unaudited total. FY 2002 total is changed to reflect corrected total reported in annual financial statements for FY 2003.

**P.L. 224-2003 (the biennial budget bill) requires the Teachers' Retirement Fund (TRF) Board to use this transfer to reduce the contribution rate that school corporations would otherwise pay to TRF during FY 2004 and FY 2005 for teachers covered by the 1996 Account.

***P.L. 273-1999 changed the statutory distributions effective July 1, 1999 (FY 2000).

Fund	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
Teachers' Retirement (6510-185000-42100)	\$30,000,000	\$30,000,000	\$30,000,000	\$30,000,000	\$30,000,000
Pension Relief (6590-107900-42100)	\$30,000,000	\$30,000,000	\$30,000,000	\$30,000,000	\$30,000,000
Build Indiana Fund (3880-389980-42100)	\$113,287,601	\$100,033,516	\$106,112,228	\$108,727,066	\$138,544,922

NOTE: The sum of the distributions will not equal (and may exceed) the net income because the Lottery Commission retains earnings for operations and future distributions and because of the timing of the distributions.

BUREAU OF MINES AND MINING

MINERS

IC 22-10-3-10,11,13

ACCT. NO. 1000-102270

REVENUE BASE: Mine foremen, assistant foremen, fire bosses, shot firers, hoisting engineers, belt examiners, and mine electricians.

RATE: The examination fee is \$25. The certificate of competency fee is \$5. Duplicate licenses, certificates, and permits are \$5.

ADMINISTRATION: Bureau of Mines and Mining

REVENUE:	FY 2000	\$1,561
	FY 2001	\$5,712
	FY 2002	\$3,655
	FY 2003	\$3,838
	FY 2004	\$2,645

DISTRIBUTION: General Fund

BUREAU OF MOTOR VEHICLES

ABANDONED VEHICLES

IC 9-22-1;9-29-7

ACCT. NO. 3460-120000-43100

REVENUE BASE: If an abandoned vehicle is valued at over \$500 and is not claimed, it may be sold. The purchaser of an abandoned vehicle must purchase a bill of sale for a fee of \$6.

Cities of the first to fourth classes may elect to sell and keep revenues from vehicles abandoned in their jurisdictions (IC 9-22-1-23, 27). The city or BMV is responsible for notifying the owner of the vehicle.

All revenue collected by the Bureau is paid into the Abandoned Vehicle Fund to be used to pay administrative expenses. At the end of every fiscal year, all monies in excess of \$37,000 are transferred to the Motor Vehicle Highway Account.

ADMINISTRATION: Bureau of Motor Vehicles

REVENUE:	FY 2000	\$671,491
	FY 2001	\$693,872
	FY 2002	\$490,786
	FY 2003	\$269,308
	FY 2004	\$384,948

DISTRIBUTION: Abandoned Vehicle Fund/Motor Vehicle Highway Account

ALTERNATIVE FUEL DECALS

6-6-2.1-203

ACCT. NO. 3940-1200; 6250-109400
3010-109400

REVENUE BASE: The owner of one of the following motor vehicles that is registered in Indiana and that is propelled by alternative fuel must obtain an alternative fuel decal for the motor vehicle and pay an annual fee in accordance with the following schedule:

RATE: <u>Motor Vehicle</u>	<u>Annual Fee</u>
A passenger motor vehicle, truck, or bus, the declared gross weight of which is equal to or less than 9,000 pounds, that is owned by a public or private utility.	\$100
A recreational vehicle that is owned by a public or private utility	\$100
A truck or bus, the declared gross weight of which is greater than 9,000 pounds but equal to or less than 11,000 pounds, that is owned by a public or private utility	\$175
An alternative fuel delivery truck powered by alternative fuel, which is a truck the declared gross weight of which is greater than 11,000 pounds	\$250
A truck or bus, the declared gross weight of which is greater than 11,000 pounds, except an alternative fuel delivery truck	\$300
A tractor, designed to be used with a semitrailer	\$500

Only one fee is required to be paid per motor vehicle per year. The annual fee may be prorated on a quarterly basis if: application is made after June 30 of a year; and the motor vehicle is newly converted to alternative fuel; purchased; or registered in Indiana.

ADMINISTRATION: Department of State Revenue - Special Tax Division

REVENUE: Included in Special Fuel Tax Revenue

DISTRIBUTION: Same as Special Fuel

AUTO SALVAGE DEALERS

IC 9-22-4; 9-29-7

ACCT. NO. 3010-123500

REVENUE BASE: The fee for original auto salvage dealer licenses and renewal licenses is \$10/year. The fee for a supplemental license is \$5/year. The revenues from the license fees are deposited in the Motor Vehicle Highway Account.

ADMINISTRATION: Bureau of Motor Vehicles

REVENUE: Included in Vehicle Registration and Title Fees.

DISTRIBUTION: Motor Vehicle Highway Account

BOAT DEALERS LICENSES

IC 9-31-4

ACCT. NO. 3420-130100

REVENUE BASE: Boat dealers that sell at least 6 boats per year to the general public for delivery in Indiana obtain a two-year license and pay annual fees shown below.

Business Licenses

Class A Dealer (more than one business location)

1 year	\$30 + \$10 for each addl. location
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2 year	\$60 + \$20 for each addl. location
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Class B Dealer (one business location)

1 year	\$20
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2 year	\$40
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Dealer Plates	\$10
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Dealer Special Permits	\$1
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Duplicate Plates	\$10
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Replacement Plates	No Charge
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Mailing Fees	No Charge
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ADMINISTRATION: Bureau of Motor Vehicles

REVENUE: Included in Vehicle Registration and Title Fees.

DISTRIBUTION: Fish and Wildlife Fund

COMMERCIAL DRIVERS LICENSES

IC 9-14-2-2; 9-24-6;	ACCT. NO. 3010-123500-41210
140 IAC 7-3	3590-11000-41250
	6210-490001-120300

REVENUE BASE: The Commercial Motor Vehicle Safety Act of 1986 requires all states to adopt a classified driving licensing system which will allow for the licensing of commercial motor vehicle operators. The Act defines a commercial motor vehicle as (1) having a gross vehicle weight rating (GVWR) of at least 26,001 lbs.; (2) vehicle designed to transport 16 or more passengers including the driver; or (3) carrying hazardous materials which require placarding.

Testing for a commercial driver's license began on September 4, 1990, and all persons operating a commercial motor vehicle were required to have a state-issued Commercial Driver's License by April 1, 1992.

FEES:	<u>Fee</u>
1. Commercial driver's license (CDL) (4 yr.)	\$30
2. Amended CDL (4 yr.)	20
3. CDL learner's permit	16
4. Amended CDL learner permit	10
Dup/Amend CDL learner	10
5. CDL skills test to be set by the tester	Not to exceed \$100

The provisions of this rule do not apply to the following:

- (1) Noncivilian members of the armed forces or National Guard while operating military vehicles.
- (2) Paid or volunteer firefighters while operating firefighting equipment.
- (3) Persons who operate farm vehicles which are:
 - (A) controlled and operated by a person actively engaged in farming;
 - (B) used to transport agricultural products, farm machinery, or farm supplies to and from a farm;
 - (C) not used as common or contract motor carriers; and
 - (D) used within 150 miles of the person's farm.
- (4) Persons who operate vehicles which are:
 - (A) registered as a recreational vehicle; and
 - (B) used primarily to transport the owner's family members or guests and their possessions for nonbusiness purposes.

Below shows the distribution of the revenue from the Commercial Driver's Licenses.

	<u>MVH</u>	<u>LBF</u>	<u>Tech fund</u>
1 =	\$15	\$14.50	\$0.50
2 =	10	9.50	0.50
3 =	10	5.50	0.50
4 =	5	4.50	0.50

Fee for the CDL skills test is retained by the tester.

ADMINISTRATION: Bureau of Motor Vehicles; Department of State Revenue

REVENUE: Included with vehicle licenses in the Motor Vehicle Highway Account (MVH), the License Branch Fund (LBF), and the State Motor Vehicle Technology Fund.

DISTRIBUTION: Motor Vehicle Highway Account, License Branch Fund, and the State Motor Vehicle Technology Fund.

DEFENSIVE DRIVING SCHOOL PROGRAM

IC 9-30-3-12; 9-30-3-16

ACCT. NO. 3010-123500-42190

REVENUE BASE: If during any 12-month period, violations for which the person has: (1) been convicted of at least two traffic misdemeanors; (2) had at least two traffic judgments entered against the person; or (3) been convicted of at least one traffic misdemeanor and has had at least one traffic judgment entered against the person, the Bureau of Motor Vehicles (BMV) may require the person to attend and satisfactorily complete a defensive driving school program. In addition, a court may order a person to attend a defensive driving school program. The person shall pay all applicable fees as required by the BMV. The fee is set by the provider. The Defensive Driving Program is provided by contractors approved by the BMV, and the fee amount charged for the program by the contractors must be approved by the BMV. The BMV receives \$5 for each student.

ADMINISTRATION: Bureau of Motor Vehicles

REVENUE:	FY 2000	\$559,874
	FY 2001	\$588,116
	FY 2002	\$575,358
	FY 2003	\$292,310
	FY 2004	\$331,765

DISTRIBUTION: Motor Vehicle Highway Account

DRIVER TRAINING SCHOOLS

IC 9-27-4; 9-29-12 ACCT. NO. 3010-123500-41930

REVENUE BASE: There is a driver training school registration fee of \$100 and a fee of \$10 for each instructor. Fees are renewed annually on or before June 30.

ADMINISTRATION: Bureau of Motor Vehicles

REVENUE: Included in Vehicle Registration and Title Fees.

DISTRIBUTION: Motor Vehicle Highway Account

INDIANA STATE POLICE BUILDING ACCOUNT FUND

IC 9-29-1 ACCT. NO. 3260-110100-42100

REVENUE BASE: A fee of 25¢ is added to all registration fees provided for in IC 9-29-1-4 and is deposited in a special account known as the State Police Building Account which does not revert to the General Fund or the Motor Vehicle Highway Account. Money in the account is for construction, maintenance, and equipping of and/or leasing of State Police facilities.

ADMINISTRATION: State Police Building Fund

REVENUE:	FY 2000	\$1,580,119
	FY 2001	\$1,602,592
	FY 2002	\$1,609,992
	FY 2003	\$1,719,172
	FY 2004	\$1,664,034

DISTRIBUTION: State Police Building Fund

MOTOR BOAT REGISTRATIONIC 9-29-15; 9-31-1-6;
9-31-3

ACCT. NO. 3420-130100-41090

REVENUE BASE: Every motor boat on the waters of this state must be registered and numbered. Fees are charged according to the length of the boat and are valid for a one-year period.

RATE:**ONE-TIME REGIS. CHARGE PER OWNER Fee**

Class 1	Less than 13 feet	\$16.00
Class 2, 3, 4	13 to less than 26 feet	18.00
Class 5	26 to less than 40 feet	21.00
Class 6, 7	40 feet and over	26.00

AS REQUIRED PER REQUEST

Application for title	15.00
HIN application	10.50
Delinquent title fee	20.00
Administrative fees	5.00

ANNUAL FEE REQUIRED

Annual DNR Fee	5.00
Lake Enhancement	5.00
Dup/amended registration	1.00
Replacement decals	3.00
Excise (variable)	0.05
Storage excise (variable)	0.05
Addl.excise (variable)	0.05

ADMINISTRATION: Bureau of Motor Vehicles, as the only authorized agent for the Department of Natural Resources

REVENUE:

	<u>FY 2000</u>	<u>FY 2001</u>
Registration fee	\$1,681,328	\$1,892,757
Miscellaneous receipts	65818	90123
Total	\$1,747,146	\$1,982,880

	<u>FY2002</u>	<u>FY 2003</u>	<u>FY 2004</u>
Registration fee	\$1,784,542	1974889	\$1,897,360

DISTRIBUTION: Fish and Wildlife Fund

MOTOR VEHICLE DEALER LICENSING

IC 9-23-2

ACCT. NO. 2260-11000-41100

REVENUE BASE: The annual fee expires on a staggered basis. Manufacturers pay \$35 plus \$10 for each factory branch in the state. Distributors pay \$35 plus \$10 for each branch in the state. A dealer or auctioneer pays \$30 for its first location and \$10 for each location not immediately adjacent to it. Factory representatives, distributors' representatives, wholesale dealers, transfer dealers, and brokers all pay \$20. Offsite license is \$25.

ADMINISTRATION: Bureau of Motor Vehicles

REVENUE:	FY 2000	\$887,811
	FY 2001	\$999,489
	FY 2002	\$997,218
	FY 2003	\$986,819
	FY 2004	\$824,749

DISTRIBUTION: Motor Vehicle Odometer Fund
 Motor Vehicle Highway Account - 40%
 Bureau of Motor Vehicles - 30%
 State Police - 20%
 Attorney General - 10%

MOTOR VEHICLE DRIVERS' LICENSES

IC 9-24; 9-29-9

ACCT. NO. 3010-123500-41100,
412100, 421900, 490300

REVENUE BASE: A license is required to operate a motor vehicle on highways and roads of this state. Licenses are renewed in the applicant's birth month.

RATE: The Bureau of Motor Vehicles Commission retains a fee of 50¢ for each license processed with a photograph. They also retain \$3.50 for each operator's license.

Type of License	Fee
Learner permit	\$9.00
Motorcycle learner	9
Dup/amended learner	9
Operator (4 yr.)	14
Operator (3 yr.)	12
Chauffeur	18
Public passenger chauffeur	14
Motorcycle operator (4 yr.)	14
Motorcycle operator (3 yr.)	12
Motorcycle endorse (4yr.)	10
Motorcycle endorse (2/3 yr.)	8
Motorcycle skills test	—
Identification	9
Dup/amended identification	9
Special identification	7
Dup/amended special ID	7
Perm disability placard (2 types)	0
Addl/dup disability placard	5
Temp disability placard	5
Delinquent license renewal	5

ADMINISTRATION: Bureau of Motor Vehicles

REVENUE: Included in Vehicle Registration and Title Fees.

DISTRIBUTION: Motor Vehicle Highway Account

MOTOR VEHICLE FINANCIAL RESPONSIBILITY

IC 9-29-10-1

ACCT. NO: 2810-13000-42110

REVENUE BASE: A person may not register a vehicle or operate a vehicle on a public highway in Indiana if financial responsibility is not in effect with respect to the motor vehicle. A person who violates this provision is subject to the suspension of the person's driving license or vehicle registration, or both.

The fee for the reinstatement of a driving license that was suspended under IC 9-25 is as follows:

- (1) For a first suspension, \$150.
- (2) For a second suspension, \$225.
- (3) For a third or subsequent suspension, \$300.

ADMINISTRATION: Bureau of Motor Vehicles

REVENUE:	FY 2000	\$7,470,235
	FY 2001	\$7,114,170
	FY 2002	\$7,188,779
	FY 2003	\$6,659,360
	FY 2004	\$7,038,610

DISTRIBUTION: The following amount of each fee paid shall be deposited in the Financial Responsibility Compliance Verification Fund established by IC 9-25-9-7:

- (1) Of the fee paid for reinstatement after a first suspension, \$120.
- (2) Of the fee paid for reinstatement after a second suspension, \$195.
- (3) Of the fee paid for reinstatement after a third or subsequent suspension, \$270.

The remaining \$30 of each suspension is deposited into the Motor Vehicle Highway Account and is included in Vehicle Registration and Title Fees.

REINSTATEMENT OF LICENSE OR PERMIT

IC 9-30-12-2

ACCT. NO. 3010-123500-42110

REVENUE BASE: The commissioner of the Bureau of Motor Vehicles may reinstate any license or permit revoked or suspended or revalidate any title or registration that has been invalidated because of the tendering of a dishonored check to the Bureau if the obligation has been satisfied, including the payment of service, collection, and reinstatement fees. The reinstatement fee is \$10.

ADMINISTRATION: Bureau of Motor Vehicles

REVENUE:	FY 2000	\$1,775,738
	FY 2001	\$1,643,643
	FY 2002	\$1,638,280
	FY 2003	\$1,488,323
	FY 2004	\$1,541,541

DISTRIBUTION: Motor Vehicle Highway Account

STATE MOTOR VEHICLE TECHNOLOGY FUND

IC 9-29-16

ACCT. NO. 6210120300

REVENUE BASE: The fund consists of the following:

(1) Fifty cents (\$0.50) of each service charge or fee collected by license branches under the following:

- (A) IC 9-29-3-4.
- (B) IC 9-29-3-6
- (C) IC 9-29-3-7
- (D) IC 9-29-3-8
- (E) IC 9-29-3-9
- (F) IC 9-29-3-10
- (G) IC 9-29-3-11
- (H) IC 9-29-3-12
- (I) IC 9-29-3-14
- (J) IC 9-29-3-18
- (K) IC 9-29-15-1
- (L) IC 9-29-15-4

(2) Money deposited with the approval of the Budget Agency in the fund from any part of:

- (A) a service fee established under IC 9-29-3-19; or
- (B) an increase of a service fee increased under IC 9-29-3-19.

(3) Money received from any other source, including appropriations.

The fund was established for the purpose of paying for new technology as it becomes available to carry out the functions of IC 9-14-2. The fund is administered by the BMV. This fund is in addition to normal budgetary appropriations. Following are examples of eligible technology purchases:

- (1) computer equipment and software;
- (2) telephone equipment and software;
- (3) electronic queue systems;
- (4) other related devices; or
- (5) technology services;

subject to the approval of the Budget Agency.

REVENUE: FY 2002	\$2,710,713
FY 2003	\$5,554,160
FY 2004	\$5,505,520

DISTRIBUTION: State Motor Vehicle Technology Fund

VEHICLE REGISTRATION AND TITLE FEES

IC 9-29-4; 9-29-5

ACCT. NO. 3010-123500-41210

REVENUE BASE: Owners of motor vehicles must pay an annual registration fee. All registrations are renewed between January and October of each year. Passenger cars, RVs, motorcycles, & trucks weighing 7,000, 9,000 & 11,000 lbs. expire by last name. (Companies always expire in January.) Personalized plates expire in April. All other plates expire in February.

RATE:	Classification	Fee
Passenger Car		\$ 20.75
Motorcycle		25.75
Trucks (in lbs.)		
0	- 7,000	29.75
7,000	- 9,000	49.75
9,000	- 10,000	79.75
10,000	- 11,000	84.75
11,000	- 16,000	144.75
16,000	- 20,000	184.75
20,000	- 23,000	244.75
23,000	- 26,000	244.75
26,000	- 30,000	304.75
30,000	- 36,000	422.75
36,000	- 42,000	515.75
42,000	- 48,000	636.75
48,000	- 54,000	739.75
54,000	- 60,000	819.75
60,000	- 66,000	867.75
66,000	+	965.75

Farm Trucks (in lbs.)		
0	- 11,000	42.75
11,000	- 16,000	75.25
16,000	- 20,000	95.25
20,000	- 23,000	125.25
23,000	- 26,000	125.25
26,000	- 30,000	155.25
30,000	- 36,000	214.25
36,000	- 42,000	260.75
42,000	- 48,000	321.25
48,000	- 54,000	372.75
54,000	- 60,000	412.75
60,000	- 66,000	436.75
66,000	+	485.75

Sources of Revenue

Trailers (in lbs.)

0	-	3,000	16.75
3,000	-	5,000	25.75
5,000	-	7,000	31.75
7,000	-	9,000	36.75
9,000	-	12,000	79.75
12,000	-	16,000	119.75
16,000	-	22,000	179.75
22,000			239.75

Semi-trailer and Tractor (in lbs.)

0	-	20,000	179.75
20,000	-	26,000	319.75
26,000	-	30,000	399.75
30,000	-	36,000	504.75
36,000	-	42,000	554.75
42,000	-	48,000	669.75
48,000	-	54,000	724.75
54,000	-	60,000	809.75
60,000	-	66,000	874.75
66,000	-	72,000	984.75
72,000	-	74,000	1,059.75
74,000	-	76,000	1,174.75
76,000	-	78,000	1,249.75
78,000	+		1,359.75

Farm Tractor (semi)

0	-	20,000	92.75
20,000	-	26,000	162.75
26,000	-	30,000	202.75
30,000	-	36,000	255.25
36,000	-	42,000	280.25
42,000	-	48,000	337.75
48,000	-	54,000	365.25
54,000	-	60,000	407.75
60,000	-	66,000	440.25
66,000	-	72,000	495.25
72,000	-	74,000	532.75
74,000	-	76,000	590.25
76,000	-	78,000	627.75
78,000	+		682.75

Farm Trailer

0	-	12,000	42.75
12,000	-	16,000	62.75
16,000	-	22,000	92.75
22,000	+		122.75

Sources of Revenue

Each addl. semi-trailer used with tractor-one yr. registration	41.75
Five-yr. registration	
1 st year	77.75
2 nd year	63.75
3 rd year	49.75
4 th year	41.75
5 th year	41.75
Farm semi-trailer-one year	23.75
Five-yr. registration	
1 st year	41.75
2 nd year	34.75
3 rd year	27.75
4 th year	23.75
5 th year	23.75
Permit 48 hours	8.75
Permit 30 days	16.75
Permit 90 days	26.25
Amateur Radio Plate Order	9.00
Recovery vehicle 16,000 lbs.	83.75
Recovery vehicle 16,000+ lbs.	509.75
Bus A (in lbs.) Commercial	
0 - 11,000	59.75
Bus A (in lbs.) Intercity	
11,000 - 16,000	109.75
16,000 - 20,000	134.75
20,000 - 26,000	159.75
26,000 - 30,000	229.75
30,000 - 36,000	303.75
36,000 - 42,000	391.75
42,000 - 48,000	454.75
48,000 - 54,000	549.75
54,000 - 60,000	609.75
60,000	669.75
Bus C (Not for hire)	39.75
Bus D (in lbs.) Municipal	
0 - 11,000	19.75

Sources of Revenue

Bus D (in lbs) Intracity			
11,000	-	16,000	29.75
16,000	-	20,000	34.75
20,000	-	26,000	39.75
26,000	-	30,000	53.75
30,000	-	36,000	68.75
36,000	-	42,000	81.75
42,000	-	48,000	98.75
48,000	-	54,000	117.75
54,000	-	60,000	129.75
60,000	+		141.75

School Bus	29.75
Church Bus	29.75

Recreational vehicle	29.75
Antique (included w/passenger)	16.75
Farm Tractor	11.75
Personalized plate order	48.00
Duplicate plate	10.00
Replacement plate	9.00
Redeclared weight (var. Fee)	6.50
Transfer	10.75
Duplicate registration	6.00
Amended registration	6.00
Delinquent registration fee	5.00

Special recognition fee	15.00
Ex-POW	1.75
Heritage Trust	25.00
Children's Trust fee	25.00
Education fee	25.00

Excise tax (var. fee)	1.15
Sur/wheel tax (var. fee)	0.15
Commercial veh tax (CVET)	1.15

TITLES

Dealers	15.00
Non-dealers	15.00
Body change	15.00
Repossession	15.00
Correction/Amendment	15.00
Mechanic's lien	15.00
Duplicate	9.00
Salvage	9.00
MVIN number	11.50
Delinquent fee	21.00
Speed title fee	25.00
Admin. Fee	5.00

MISCELLANEOUS

Nut and bolts	0.50
Registration holders	2.50
Pull fees	30.00
Civic event plate order	18.00

ADMINISTRATION: Bureau of Motor Vehicles

REVENUE:

Fiscal		Motorcycle	Crossroads
<u>Year</u>	<u>MVHA</u>	<u>Education Fund</u>	<u>2000</u>
2000	\$120,973,239	\$571,325	\$36,274,328
2001	\$121,553,464	\$617,175	\$36,005,886
2002	\$125,295,931	\$774,601	\$35,861,910
2003	\$126,871,370	\$1,034,600	\$37,228,406
2004	\$131,515,258	\$1,047,851	\$36,899,125

DISTRIBUTION: The Bureau of Motor Vehicles Commission is permitted to retain from the registration fee, a service charge of \$2.75 for each registration processed. They also keep \$2.00 from each title fee and duplicate, \$7.00 from the delinquent title fee, and \$2.00 of the transfer fee.

All fees go to the Motor Vehicle Highway Account, except for the increased fees enacted in 1969 and 1998, and \$5.00 for each motorcycle, which goes to the Motorcycle Operators Safety Education Fund (Acct. 2120-700000). The revenue from fees enacted in 1969 is deposited 55% into the State Highway Fund, and 45% to the Local Road and Street Account, reported under the section on Vehicle Highway Accounts. The increased fees in 1998 go to the Crossroads 2000 Program (Acct. No. 4640-101500).

DEPARTMENT OF NATURAL RESOURCES

ABANDONED MINE LANDS

IC 14-34-6 ACCT. NO. 3450-130000-42000;
3450-130000-42200; 3450-110000-42500

REVENUE BASE: Civil penalties and forfeited bonds are deposited in the Post-1977 Abandoned Mine Reclamation Fund. Money collected from civil penalties may be used in two ways: (1) To supplement forfeited bonds for site reclamation of lands on which there has been surface mining activity after August 3, 1977; (2) To provide a guaranteed Indiana Bond Pool Fund balance of \$500,000.

Coal operators are required to maintain bonds on permitted areas until reclamation is completed. Bond amounts vary, but must be at least \$10,000. If the land is not properly restored, the bond is forfeited and used to reclaim the site. Forfeited bonds are site- specific in that they must be used on the site for which the bond was forfeited.

ADMINISTRATION: Division of Reclamation

REVENUE: FY 2000	\$265,489
FY 2001	\$55,700
FY 2002	\$138,661
FY 2003	\$123,645
FY 2004	\$764,922

DISTRIBUTION: Reclamation Fund

COAL MINING RECLAMATION

IC 14-34-13 ACCT. NO. 3480-131000-42100

REVENUE BASE: Coal mining operators are assessed \$0.055 per ton of coal produced from a surface coal mine; \$0.03 per ton produced from an underground mine.

ADMINISTRATION: Division of Reclamation

REVENUE:	FY 2000	\$944,452
	FY 2001	\$840,682
	FY 2002	\$1,032,069
	FY 2003	\$1,702,055
	FY 2004	\$1,715,133

DISTRIBUTION: Natural Resources Reclamation Division Fund to offset costs of administration of surface coal mine inspection and enforcement program

DIVISION OF FORESTRY

IC 14-23; 14-19-1	ACCT. NO. 3430-130800-42110, 42120, 42130, 42150, 42410, 43900, 43910, 44150, 49000
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REVENUE BASE:

Annual Entrance Permits	\$55,090
Gate Receipts	\$97,724
Campgrounds	\$461,761
Concessions/Other User Fees	\$79,713
Timber Sales	\$998,140
Tree Seedling Sales	\$1,556,204
Miscellaneous	\$172,389
Federal	\$343,252

ADMINISTRATION: Department of Natural Resources

REVENUE:	FY 2000	\$2,864,631
	FY 2001	\$2,887,846
	FY 2002	\$2,370,437
	FY 2003	\$3,240,669
	FY 2004	\$3,764,273

DISTRIBUTION: Dedicated for Forestry Purposes

LAND AND WATER RESOURCES FUND

IC 14-29-4; 14-26-2-9; 14-26-5-4; ACCT. NO. 3030-130000
 14-28-1-22; 14-29-3-2

RATE:Public Freshwater Lake Permit FeesPermit Fee

\$100

Any person wishing to alter the bed or shoreline of any public freshwater lake must obtain a permit from the DNR prior to construction.

Ditch Reconstruction Permit Fees

\$25

Any person wishing to construct, reconstruct, repair, or reclean a ditch or drain having a bottom depth lower than the normal water level of a freshwater lake of 10 acres or more and within one-half mile of the lake must obtain a permit from the DNR prior to construction.

Construction in a Floodway Permit Fees

\$200, \$50, \$10

Any person wishing to perform work within the floodway of any stream or river must obtain a permit from the DNR prior to construction.

Royalty Fees, Sand & Gravel Act

\$50

Any person wishing to take sand, gravel, stone, or other mineral substance from or under the bed of any navigable waterway is required to pay a royalty to the state for the material removed. A fee is required with each permit issued.

Permit to Mine Under Streams, Channels Act

\$100

ADMINISTRATION: Water Division

REVENUE:	FY 2000	\$169,652
	FY 2001	\$90,424
	FY 2002	\$126,205
	FY 2003	\$49,671
	FY 2004	\$171,636

DISTRIBUTION: Land and Water Resources Fund**LEASE OF LAND ROYALTIES**

IC 14-38

ACCT. NO. 1000-103000-42130

REVENUE BASE: Lease of land and royalties for extraction of petroleum on state land. Lease is \$1 to \$10 per acre plus a royalty. For areas less than 640 acres, the royalty is not to exceed 12½% of: all petroleum produced and saved from the lease, or the market value of all petroleum extracted. For areas at least 640 acres, the royalty is to be at least 12½% of: all petroleum produced and saved from the lease, or the market value of all petroleum extracted. Land rental fees are credited against future royalties.

ADMINISTRATION: Oil and Gas Division

REVENUE: FY 2000	\$114,751
FY 2001	\$115,316
FY 2002	\$123,341
FY 2003	\$97,052
FY 2004	\$99,705

DISTRIBUTION: General Fund for extraction beneath navigable waterways. Division of the Department having custody, control, possession, or authority of or over the mineral rights involved.

NATURAL RESOURCES LICENSES

IC 14-22	ACCT. NO. 3420-130300-41000, 42150 3330-130000-41000, 41010, 41020, 41030, 41040, 42500; 6000-134200-41000; 2630-130000-41090
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RATE:	Resident	Non-Resident	Code Cite
ANNUAL LICENSE			
Fishing	\$ 14.25	\$24.75	⁵ 14-22-12-1
Hunting	14.25	¹ 60.75	⁵ 14-22-12-1
Youth hunting	7.00	N/A	⁵ 14-22-12-1
Hunting and fishing	20.75	N/A	⁵ 14-22-12-1
Trapping	14.00	117.75	⁵ 14-22-12-1
Trout and Salmon stamp	9.25	9.25	⁵ 14-22-12-1
Deer-firearm	24.00	² 120.75	⁵ 14-22-12-1
Deer-archery	24.00	² 120.75	⁵ 14-22-12-1
Deer-muzzle-loading	24.00	² 120.75	⁵ 14-22-12-1
Bonus county any legal weapon	24.00	² 120.75	⁵ 14-22-12-1
Extra deer archery	13.75	² 120.75	⁵ 14-22-12-1
Turkey	23.00	^{*1} 114.75	⁵ 14-22-12-1
Private shooting preserve	N/A	8.75	⁵ 14-22-12-1
Migratory waterfowl stamp	6.75	6.75	⁵ 14-22-12-1
1-Day fishing	7.00	7.00	⁵ 14-22-12-1
7-Day fishing	N/A	12.75	⁵ 14-22-12-1
5-Day hunting	N/A	¹ 25.75	⁵ 14-22-12-1
Benefactor fishing	50.00	N/A	⁵ 14-22-12-1
Benefactor hunting	50.00	N/A	⁵ 14-22-12-1
Benefactor hunt and fish	50.00	N/A	⁵ 14-22-12-1
Game bird habitat stamp	6.75	³ 6.75	⁵ 14-22-12-1
Veterans with disabilities	2.75	N/A	⁵ 14-22-12-1

¹\$4.00 goes to Game Bird Habitat. IC 14-22-12-2

²\$40.00 goes to Game Bird Habitat; \$20.00 goes to Deer Research. 14-22-12-2,3

³Total goes to Game Bird Habitat.

⁴ Includes trout/salmon stamp

⁵ The Natural Resources Commission may set license fees above the minimum fees set in code.

*May require a non-resident annual hunting license.

LIFETIME LICENSE

Basic fishing	285.00	N/A	14-22-12-7
Comprehensive fishing	427.50	N/A	14-22-12-7
Basic hunting	285.00	N/A	14-22-12-7
Comprehensive hunting	855.00	N/A	14-22-12-7
Comp. hunting and fishing	1154.25	N/A	14-22-12-7
Basic trapping	280.00	N/A	14-22-12-7

OTHER

Most fish and wildlife areas have camping facilities available. Fees are the same as parks. There are also rentals available, and concessions are operated when public need is sufficient. Fuel tax collected at marinas is returned to the Fish and Wildlife Fund.

OTHER ANNUAL LICENSES

Annual licenses are required for the following activities (except falconry licenses, which are for three years):

	<u>Resident</u>	<u>Non-Resident</u>	<u>Code Cite</u>
Aquatic Weed Control	\$ 5	N/A	14-22-9-10
Fur Buyer	75	125	14-22-19-2
Breeder	15	N/A	14-22-20-1
Taxidermist	15	N/A	14-22-21-2
Shooting Preserve	100	N/A	14-22-31-2
Lake Mich. Commercial Fishing	13,000	N/A	14-22-14-10
Seines, per 100 yards	20	N/A	14-22-13-1
Nets - each	4	N/A	14-22-13-1
Mussel Harvest	100	N/A	14-22-17-3
Mussel Buyers	1,500	5,000	14-22-17-3
Bait Dealer	10	50	14-22-16-1
Scientific Collector	10	N/A	14-22-22-2
Ginseng dealer	*100	N/A	14-31-3-8
Field Trial	10	N/A	14-22-24-2
Fish Stocking	3	N/A	14-22-27-2
Wild Animal Permit	10	N/A	14-22-26-4
Ohio River Commercial Fishing			
License and 10 Tags	125	N/A	14-22-13-2
Additional Tags (Block of 10)	15	N/A	14-22-13-2
Falconry	60	N/A	14-22-23-3
Charter Boat	100	N/A	14-22-15-2
Importation	5	N/A	14-22-25-3

Per class: Class 1 - \$3,000; Class 2 - \$6,000; Class 3 - \$9,000

*In FY 2005, the ginseng dealer license is \$100.

ADMINISTRATION: Fish and Wildlife Division

REVENUE: Licenses, other user fees, and misc.

FY 2000	\$13,865,333
FY 2001	\$14,275,547
FY 2002	\$23,391,663
FY 2003	\$19,236,179
FY 2004	\$17,449,360

DISTRIBUTION: Fish and Wildlife Fund

NURSERIES (PLANTS)

IC 14-24-10-1 ACCT. NO. 1000-103000-41110
2620-130000-41130

REVENUE BASE: Annual renewals are \$50 for nursery stock dealers. Nursery inspection fee is \$50 plus \$3 for each acre containing nursery stock.

ADMINISTRATION: Entomology and Pathology Division

REVENUE:	FY 2000	\$122,450
	FY 2001	\$146,937
	FY 2002	\$139,985
	FY 2003	\$129,420
	FY 2004	\$175,444

DISTRIBUTION: Entomology and Plant Pathology Fund

OFF-ROAD VEHICLES AND SNOWMOBILES

IC 14-16-1-9, 14, 16 ACCT. NO. 3410-130000-41100;
41200

REVENUE BASE: The fee to register an off-road vehicle or a snowmobile is \$30 every three years. A \$15 fee is charged for a duplicate certificate. A manufacturer may purchase certificates to test or demonstrate vehicles. The fee is \$30 for the first two certificates, and \$10 for each additional registration. All revenue is dedicated to the Department for enforcement, construction, and maintenance of vehicle trails.

ADMINISTRATION: Department of Natural Resources

REVENUE: FY 2000 \$148,158
 FY 2001 \$238,744
 FY 2002 \$189,614
 FY 2003 \$178,130
 FY 2004 \$374,832

DISTRIBUTION: Off-Road Vehicle and Snowmobile Fund

PASSENGERS FOR HIRE INSPECTION FEE

IC 14-15-6

ACCT. NO. 6000-101200-49030

REVENUE BASE: Annual dockside and dry dock inspection conducted at least once every 60 months. There is a \$5 fee to issue a new certificate of inspection and registration if the boat is sold.

<u>Inspections</u>	<u>Dockside</u>	<u>Dry Dock</u>
All watercraft, except sailboats, carrying six or less passengers for hire on:		
1. Navigable waters of the state	\$50	\$75
2. Inland waters of the state	30	30
All watercraft, except sailboats, carrying more than six passengers for hire on:		
3. Inland waters of the state	75	100
All watercraft propelled primarily by sail which carry passengers for hire on:		
4. Navigable or inland waters of the state	50	75

ADMINISTRATION: Department of Natural Resources

REVENUE: FY 2000 \$8,396
 FY 2001 \$5,325
 FY 2002 \$4,570
 FY 2003 \$5,350
 FY 2004 \$5,695

DISTRIBUTION: Dedicated Funds

PENALTIES

IC 14-37-13-3

ACCT. 2290-130000-42050

REVENUE BASE: Civil penalties of up to \$10,000 for each day the violation of the Oil and Gas Law occurs.

ADMINISTRATION: Department of Natural Resources,
Oil and Gas Division

REVENUE:	FY 2000	\$41,825
	FY 2001	\$12,883
	FY 2002	\$16,973
	FY 2003	\$6,050
	FY 2004	\$102,305

DISTRIBUTION: Oil and Gas Fund

STATE PARKS/RESERVOIR MANAGEMENT DIVISION

IC 14-19-1, 3

ACCT. NO. 3370-130100
all minor objects except 451000,
6000-167900-43900; 6000-166600-43900;
6000-111900-424400

RATE: A fee is charged for certain admissions, camping, concessions, and other activities.

ADMINISTRATION: State Parks/Reservoir Management Division

REVENUE:	State Parks	Reservoirs	State Park/ Reservoirs
FY 2000	\$9,335,093	\$2,215,638	
FY 2001	\$9,893,445	\$2,333,640	
FY 2002	\$11,221,777	\$2,694,901	
FY 2003	\$11,870,791	\$2,415,522	
FY 2004			*\$20,331,791

*Revenue from State Parks and Reservoirs are combined for FY 2004.

DISTRIBUTION: Dedicated for State Park/Reservoir purposes

TEST HOLE AND OIL AND GAS WELL PERMIT FEES

IC 14-37-4-6;14-37-5-1,2; ACCT. NO. 3150-130000-41100
 14-37-13-3, 14-38-2-6

REVENUE BASE: \$250 permit application fee to drill a well for oil and gas purposes or to drill an exploratory test hole. Fees for Class II wells are presented in the table below.

REVENUE: FY 2000 \$67,045
 FY 2001 \$24,600
 FY 2002 \$18,600
 FY 2003 \$2,800
 FY 2004 \$78,950

Annual Class II Well Permit Fees

Number of Wells Operated	Fee*
1	\$150
37291	\$300
37431	\$750
26-100	\$1,500
>100	\$1,500 plus \$15 per well in excess of 100

* If the Oil and Gas Environmental Fund has a balance greater than \$1.5 M on 11/1 of a year, the fee is reduced 75%, but shall not be less than \$50.

DISTRIBUTION: Oil and Gas Fund, Oil and Gas Environmental Fund

TIMBER BUYERS

IC 14-23; 25-36.5-1-7 ACCT. NO. 3430-130800-41100

REVENUE BASE: Any person engaged in the business of buying timber for sawing into lumber, for processing or resale, must file a bond and obtain a license. The annual cost of the license is \$125. There is a minimum fee of \$10 for a timber agent's card.

ADMINISTRATION: Department of Natural Resources, Division of Forestry

REVENUE:	FY 2000	\$67,045
	FY 2001	\$67,385
	FY 2002	\$67,079
	FY 2003	\$66,236
	FY 2004	\$84,985

DISTRIBUTION: Forestry administrative purposes

WATER RESOURCES

IC 14-25-2-3

ACCT. NO. 3400-130100-43900

REVENUE BASE: The Department of Natural Resources is authorized to sell water from the water supply storage in certain reservoirs. Revenue is deposited in a fund used for the planning and development of new reservoirs, maintenance or improvement of existing reservoirs, watershed protection, river enhancement, the investigation of water resource availability, and water supply needs. A flat fee of \$33 per million gallons is charged for direct withdrawals or releases to downstream users.

ADMINISTRATION: Department of Natural Resources

REVENUE:	FY 2000	\$261,788
	FY 2001	\$255,572
	FY 2002	\$250,563
	FY 2003	\$269,211
	FY 2004	\$268,998

DISTRIBUTION: Water Resources Development Fund

WATER WELL DRILLERS

IC 25-1-8-2; 25-39-3-2

ACCT. NO. 1000-103000-41100

REVENUE BASE: A \$100 annual license fee. Applicants who must take the competency exam are required to pay a fee of \$25.

ADMINISTRATION: Department of Natural Resources

Sources of Revenue

REVENUE:	FY 2000	\$119,623
	FY 2001	\$122,671
	FY 2002	\$120,304
	FY 2003	\$124,265
	FY 2004	\$2,074

DISTRIBUTION: General Fund

**COMMISSION ON
PROPRIETARY EDUCATION**

IC 20-1-19-2

ACCT. NO. 1000-107030

REVENUE BASE: Fees related to accreditation as a postsecondary proprietary educational institution are as follows.

School Application Fee	\$200
Accreditation Renewal	\$100
Certificate Fee	\$50
Agent Application Fee	\$80
Agent Renewal	\$50

ADMINISTRATION: Commission on Proprietary Education

REVENUE:	FY 2000	\$10,518
	FY 2001	\$10,198
	FY 2002	\$23,822
	FY 2003	\$61,324
	FY 2004	\$60,013

DISTRIBUTION: General Fund

PROFESSIONAL LICENSING AGENCY

BOARD OF ACCOUNTANCY

IC 23-1.5-2-9, 10

ACCT. NO. 1000-102700

25-2.1-4-6, 25-2.1-5-6

872 IAC 1-1-10

REVENUE BASE: Licensing fees for accountants and accounting firms.

RATE:		Eff. <u>8/03</u>
Issuance and renewal (3 years)		
1st year of cycle	\$45	\$75
2nd year of cycle	\$30	\$50
3rd year of cycle	\$15	\$25
Permits for firms	\$20	\$30
Professional corporation issuance	\$25	
Professional corporation renewal	\$20	
Reciprocity	\$50	\$75
Transfer of grades	\$40	\$75
Restoration of expired certificate	*\$50	
Restoration of expired permit	*\$50	
Verification		\$25

*Plus all unpaid renewal fees.

ADMINISTRATION: Professional Licensing Agency

REVENUE:	FY 2000	\$191,351
	FY 2001	\$262,420
	FY 2002	\$46,923
	FY 2003	\$402,957
	FY 2004	\$209,101

DISTRIBUTION: General Fund

BOARD OF REGISTERED ARCHITECTS & LANDSCAPE ARCHITECTS

IC 23-1.5-2-9, 10;
IC 25-4; IC 25-4-2-8
804 IAC 1.1-3-1

ACCT. NO. 1000-102720

REVENUE BASE: Licensing fees for architects and landscape architects.

RATE:	Issuance (12/1 odd thru 11/30 even)	\$100
	Issuance (12/1 even thru 11/30 odd)	\$50
	Biennial Renewal	\$100
	Corporation issuance	\$25
	Corporation renewal	\$20
	Annual Restoration fee	*\$100
	Exam application	\$50
	Reciprocity w/ NCARB or CLARB record	\$100
	Reciprocity w/o NCARB or CLARB record	\$400
	Proctoring fee	\$75
	Duplicate wall certificate	\$10

*plus all unpaid renewal fees

ADMINISTRATION: Professional Licensing Agency

REVENUE:	FY 2000	\$102,641
	FY 2001	\$40,415
	FY 2002	\$94,495
	FY 2003	\$48,438
	FY 2004	\$437,535

DISTRIBUTION: General Fund

AUCTIONEER COMMISSION

IC 25-6.1
812 IAC 1-1-35

ACCT. NO. 1000-102910

REVENUE BASE: At the time of initial licensure, each licensee pays a surcharge not to exceed \$35 (in addition to the license fee) as self-insurance. If the Auctioneers Recovery Fund* goes below \$360,000, an additional surcharge is paid to maintain the fund at approximately \$400,000.

Sources of Revenue

RATE:		Eff.
Issuance/renewal --		<u>7/03</u>
Auctioneer, auction house & company	\$35+R*	\$70
Reciprocal license	\$35+R*	
Temporary permit	\$25+R*	
Reinstatement fee (after one year cannot)	\$25*	
Examination fee	\$25	35
Certificate of license/		
Duplicate license and pocket card	\$5	

*plus renewal fee

ADMINISTRATION: Professional Licensing Agency

REVENUE:	FY 2000	\$135,991
	FY 2001	\$19,986
	FY 2002	\$134,745
	FY 2003	\$19,819
	FY 2004	\$256,103

DISTRIBUTION: General Fund

STATE BOARD OF BARBER EXAMINERS

IC 25-7-11

ACCT. NO. 1000-102900

816 IAC 1-3-1

REVENUE BASE: Licensing fees for barbers, barber shops, barber schools, and instructors.

RATE:		Eff.
Issuance/Renewal:		<u>8/03</u>
Barber, shop, instructor (4 years)	\$40	
School (2 years)	300	
Reciprocity, barber	50	\$100
Examination:		
Barber	30	50
Instructor	50	
Restoration:		
Barber:		
0-30 days	*10	
31-180 days	*50	
181 days - 5 years	*100	

Sources of Revenue

Shop:	
0-30 days	*10
31-180 days	*50
181-191 days	*100
192+ days	\$140
School:	
0-30 days	*0
31-180 days	*150
181-191 days	*200
192+ days	\$400
Instructor:	*75
Duplicate	\$10

*plus unpaid renewal fees

ADMINISTRATION: Professional Licensing Agency

REVENUE:	FY 2000	\$55,976
	FY 2001	\$88,870
	FY 2002	\$108,006
	FY 2003	\$85,350
	FY 2004	\$74,812

DISTRIBUTION: General Fund

BOXING COMMISSION

IC 25-9-1-20; 25-9-1-22
808 IAC 2-6-1

ACCT. NO. 1000-102540

REVENUE BASE: Licensing fees for boxers, judges, timekeepers, trainers, seconds, physicians, matchmakers, managers, referees, and promoters. Taxes on gross receipts.

RATE:

Tax on Gross Receipts	5% of Gate
Issuance/Biennial Renewal	
Boxer, judge, timekeeper, trainer, seconds, & physician	\$10
Matchmaker & manager	25
Referee	50
Promoter	100

ADMINISTRATION: Professional Licensing Agency

REVENUE:	FY 2000	\$69,360
	FY 2001	\$14,628
	FY 2002	\$18,349
	FY 2003	\$80,222
	FY 2004	\$21,923

DISTRIBUTION: General Fund

STATE BOARD OF COSMETOLOGY EXAMINERS

IC 25-8-13;

ACCT. NO. 1000-102920

820 IAC 2-2-2; 6-2-5

REVENUE BASE: Licensing fees for cosmetology schools; cosmetology, esthetic, electrolysis and manicurist salons, cosmetology, esthetic, and electrolysis instructors; and master cosmetologists, cosmetologists, estheticians, electrologists, and manicurists.

RATE:

Issuance/renewal for individual or salon	\$40
Issuance/renewal for school	\$400
Reciprocal--individual	\$100
Restoration--individual 1-30 days	\$20

Sources of Revenue

31-180 days	\$30
More than 180 days	\$40
Restoration--school	
1-30 days	\$200
31-180 days	\$300
More than 180 days	\$400
Restoration--salon	
1-30 days	\$10
31-180 days	\$50
181-191 days	\$100
Exam	
Manicurist	\$10
Instructor	\$15
Electrologist, esthetician, master cosmetologist	\$25
Shampoo operator, cosmetologist	\$20
Duplicate pocket card	\$10
License for tanning facility	\$200

ADMINISTRATION: Professional Licensing Agency

REVENUE:	FY 2000	\$661,692
	FY 2001	\$1,036,131
	FY 2002	\$844,541
	FY 2003	\$1,011,557
	FY 2004	\$923,192

DISTRIBUTION: General Fund

**BOARD OF REGISTRATION FOR
PROFESSIONAL ENGINEERS**

IC 23-1.5-2-9; 23-1.5-2-10 ACCT. NO. 1000-102780
 IC 25-31-1-13
 864 IAC 1.1-12-1

REVENUE BASE: Licensing fees paid by professional engineers and engineering interns.

RATE:

Issuance:

Engineer 8/1 odd - 7/31 even	\$50
8/1 even - 7/31 odd	100
Corporation	25
Engineer application	300

Renewal:

Engineer	100
Corporation (2 years)	20

Reciprocity 500

Restoration *50

Examination:

Intern	50-100
Engineer	100-150
Proctoring	100

Duplicate pocket card or certificate 10

* plus renewal fee.

ADMINISTRATION: Professional Licensing Agency

REVENUE: FY 2000	\$100,409
FY 2001	\$338,800
FY 2002	\$83,320
FY 2003	\$543,306
FY 2004	\$1,042,988

DISTRIBUTION: General Fund

BOARD OF FUNERAL AND CEMETERY SERVICE

IC 25-15-9-8 (5)
832 IAC 2-1-2

ACCT. NO. 1000-102760;
3490-127600

REVENUE BASE: Licensing fees for funeral homes, directors, director interns, and embalmers. A \$5 portion of each issuance or renewal fee is deposited in the Board's Education Fund.

RATE:

Issuance ($\frac{1}{2}$ in odd years)/Renewal	\$50
Intern Issuance/Renewal	25
Reciprocity	200
Examination	50

Restoration:

Directors - renewal multiplied by the product
of 2 times the number of 6-month periods
from expiration, up to 4 years.

After 4 years from expiration* 30

Homes - for each 6-month period
from expiration* 50

Intern* 25

Duplicate pocket card or certificate 10

* Restoration fee is in addition to the issuance fee.

ADMINISTRATION: Professional Licensing Agency

REVENUE:	Funeral <u>Board</u>	Education <u>Fund</u>
FY 2000	\$23,940	\$540
FY 2001	\$324,092	\$12,051
FY 2002	\$30,146	\$825
FY 2003	\$77,620	\$13,175
FY 2004	\$16,682	\$1,225

DISTRIBUTION: General Fund, Education Fund

BOARD OF REGISTRATION FOR LAND SURVEYORS

IC 23-1.5-2-9; 23-1.5-2-10

ACCT. NO. 1000-102780

IC 25-1-6-4; 25-21.5-7-5

865 IAC 1-11-1

REVENUE BASE: Registration fees for land surveyors.

RATE:

Issue (8/1/even-7/31/odd) & Renewal	\$100
Issue (8/1/odd-7/31/even)	\$50
Issue for Professional Corporation	\$25
Renewal for Professional Corporation	\$20
Restoration fee	*\$10
Examination Surveyor in Training	\$25
Examination	\$60
Proctoring Fee	\$75
Application Fee (In-state candidate)	\$10
Application Fee (Reciprocal candidate)	\$75
Duplicate Pocket Card	\$10
Duplicate Certificate	\$25

*plus unpaid renewal fees.

ADMINISTRATION: Professional Licensing Agency

REVENUE: Included in Professional Engineers

DISTRIBUTION: General Fund

PLUMBING COMMISSION

IC 25-28.5

ACCT. NO. 1000-102890

860 IAC 1-1-2.1, 2-1-6

REVENUE BASE: Persons engaged in the business of plumbing.

RATE:

Issuance:

Journeyman (even/odd year)	*\$30/15
Contractor (even/odd year)	*100/50
Corporation (even/odd year)	*100/50
Temporary contractor (6 months)	*25
Apprentice Registration	10

Biennial Renewal:

Journeyman	30
Contractor	100
Corporation	100
Apprentice	10

Examination:

Contractor	50
Journeyman	30

Reinstatement:

12/31 odd - 3/1 next even	**15
3/1 next even - 12/31 following odd:	
Journeyman	**100
Contractor/corporation	**200

* plus Recovery Fund surcharge.

** plus renewal fees.

Each licensee also pays a surcharge not to exceed \$75 for contractors or \$30 for journeyman plumbers (in addition to the license fee) as self-insurance. If the Plumbers Recovery Fund goes below \$330,000, a surcharge is paid to maintain the fund at approximately \$400,000.

ADMINISTRATION: Professional Licensing Agency

REVENUE:	FY 2000	\$311,910
	FY 2001	\$52,909
	FY 2002	\$350,582
	FY 2003	\$57,791
	FY 2004	\$613,357

DISTRIBUTION: General Fund, Plumbers Recovery Fund

PRIVATE DETECTIVES LICENSING BOARD

IC 25-30-1-17

ACCT. NO. 1000-123030

REVENUE BASE: Licensing fees paid by private detectives.

RATE:

Issuance/renewal	\$150
Employee Identification Card	\$10
Restoration	\$75

ADMINISTRATION: Professional Licensing Agency

REVENUE: FY 2000	\$104,450
FY 2001	\$149,930
FY 2002	\$123,746
FY 2003	\$164,638
FY 2004	\$135,941

DISTRIBUTION: General Fund

**REAL ESTATE APPRAISERS LICENSURE
AND CERTIFICATION BOARD**

IC 25-34.1-8

ACCT. NO. 1000-123220

876 IAC 3-2-7

REVENUE BASE: Licensing and certification fees for real estate, trainee, residential, and general appraisers. Licensees are not subject to the Real Estate Recovery Fund surcharge imposed by the Real Estate Commission on sales persons, brokers, or corporations.

RATE:**Examination:**

Application	\$100
Issuance: odd/even	**125/150
Trainee	100

Reciprocity:

Application	100
Issuance: odd/even	**125/150
Trainee	100

Renewal	**150
---------	-------

Restoration:

1-120 days	*20
120 days - 1 year	*125
1 year & 1 day - 18 months	*200
Trainee upgrade	25
Temporary permit	50
Verification/ Duplicate	10
Prelicensure issuance/renewal, schools and courses	500
Continuing education providers issuance/renewal	250

* plus renewal fee.

** includes federal registration fee.

ADMINISTRATION: Professional Licensing Agency

REVENUE:	FY 2000	\$177,278
	FY 2001	\$38,640
	FY 2002	\$185,078
	FY 2003	\$95,158
	FY 2004	\$444,769

DISTRIBUTION: General Fund

REAL ESTATE COMMISSION

IC 25-34.1-3-9

ACCT. NO. 1000-102980

REVENUE BASE: At the time of initial licensure, each licensee pays a surcharge not to exceed \$15 (in addition to the license fee) as self-insurance. If the Real Estate Recovery Fund goes below \$450,000, an additional surcharge is paid to maintain the fund at approximately \$600,000.

RATE:

Issuance/renewal -- Salesperson	\$25+Recovery
Issuance/renewal -- Broker	\$50+Recovery
Issuance/renewal -- Corp.& Partnership	\$50
Restoration	
1-120 days	\$20
121+ days	\$100

ADMINISTRATION: Professional Licensing Agency

Sources of Revenue

REVENUE:	FY 2000	\$689,289
	FY 2001	\$1,024,062
	FY 2002	\$724,957
	FY 2003	\$1,001,853
	FY 2004	\$821,037

DISTRIBUTION: General Fund

PROFESSIONAL STANDARDS BOARD

TEACHER LICENSING

IC 20-6.1-3-6

ACCT. NO. 6000-141800

515 IAC 1-2-19

REVENUE BASE: The fee charged for licensing action such as initial certification and renewal, limited license, duplications, and transcript evaluations was increased from \$5 to \$35 effective January 1, 2002. The licensing actions, such as conversion to a professional license and addition of new subject and endorsements that had been provided at no cost were increased to \$35. However, substitute certificates were increased from \$5 to \$15. This fee applies to all types of licenses: (1) teaching; (2) school services personnel; (3) supervisory; and (4) administrative.

ADMINISTRATION: Professional Standards Board

Revenue:	FY 2000	\$105,323
	FY 2001	\$115,971
	FY 2002	\$442,336
	FY 2003	\$971,706
	FY 2004	\$1,079,704

DISTRIBUTION: General Fund

DEPARTMENT OF STATE REVENUE

INDIANA DEPARTMENT OF STATE REVENUE AIRCRAFT REGISTRATION

IC 6-6-6.5-3

ACCT. NO. 1000-102560-421200

REVENUE BASE: All aircraft are required to be registered with the Department of State Revenue. The registration and/or transfer fee is \$10 annually. Duplicate registrations are issued for a \$10 fee. A late fee of \$20 or 20% of the excise tax, whichever is greater, is charged on all late registrations.

ADMINISTRATION: Department of State Revenue

REVENUE: See Aircraft Dealer

DISTRIBUTION: General Fund

AIRCRAFT DEALER

IC 6-6-6.5-10

ACCT. NO. 1000-102560-421200

REVENUE BASE: All aircraft dealers are required to be registered with the Department of State Revenue. The fee is \$25 annually.

ADMINISTRATION: Department of State Revenue

REVENUE:*	FY 2000	\$79,589
	FY 2001	\$118,894
	FY 2002	\$94,468
	FY 2003	\$76,481
	FY 2004	\$75,120

*Annual revenue amount includes both aircraft dealer registration fees and aircraft registration fees.

DISTRIBUTION: General Fund

CHARITY GAMING LICENSE FEE

IC 4-32-7-4, 5;

ACCT. NO. 2650-110000-41100

4-32-9-3; 4-32-11

REVENUE BASE: Qualified organizations that conduct the following events: bingo, charity game nights, raffles, door prizes, festivals, or the sale of pull tabs, punchboards, and tip boards and that award more than \$1,000 in prizes for a single event and more than \$3,000 during a calendar year must obtain a license. Manufacturers and distributors of bingo cards, boards, sheets, or pads; other bingo supplies, devices, or equipment; or pull tabs, punchboards, and tip boards who sell to qualified organizations must also obtain a license.

RATE: Qualified Organizations

First year: \$25 per event

Renewal: Based on total gross revenue from allowable events held during the previous year, or on the total gross revenue from the previous event if the qualified organization obtained a special one-time event license.

Class	Gross Revenues		Fee
	At Least	But Less Than	
A	\$ 0	\$ 15,000	\$ 25
B	15000	25000	75
C	25000	50000	200
D	50000	75000	350
E	75000	100000	600
F	100000	150000	900
G	150000	200000	1200
H	200000	250000	1500
I	250000	300000	1800
J	300000	400000	2500
K	400000	500000	3250
L	500000	750000	5000
M	750000	1000000	6750
N	1000000	1250000	8500
O	1250000	1500000	10000
P	1500000	1750000	12000
Q	1750000	2000000	14000
R	2000000	2250000	16250
S	2250000	2500000	18500
T	2500000	3000000	22500
U	3000000		25000

Distributors: \$2,000

Manufacturers: \$3,000

ADMINISTRATION: Department of State Revenue

REVENUE:	FY 2000	\$4,356,176
	FY 2001	\$4,260,504
	FY 2002	\$4,250,166
	FY 2003	\$4,101,888
	FY 2004	\$4,042,966

DISTRIBUTION: Charity Gaming Enforcement Fund. Revenue remaining in the Fund after the costs of administration are subtracted is to be distributed quarterly to the Build Indiana Fund.

PENALTIES

IC 4-32-12

ACCT. NO. 2650-110000-42000

REVENUE BASE: The Department of State Revenue may impose a civil penalty upon a qualified organization or individual for each violation of a statute, rule, or regulation of the Department.

RATE: Not more than \$1,000 for the first violation, \$2,500 for the second violation, and \$5,000 for each additional violation. The Department may also impose an additional penalty of not more than \$100 for each day the penalty goes unpaid.

ADMINISTRATION: Department of State Revenue

REVENUE:	FY 2000	\$48,295
	FY 2001	\$37,875
	FY 2002	\$61,760
	FY 2003	\$99,550
	FY 2004	\$70,350

DISTRIBUTION: Charity Gaming Enforcement Fund. Revenue remaining in the Fund after the cost of administration is subtracted is to be distributed quarterly to the Build Indiana Fund.

INTERNATIONAL REGISTRATION PLAN (IRP)

IC 9-28-4

ACCT. NO. 3010-109400-491700

REVENUE BASE: Under IRP, carriers pay registration fees through their base jurisdiction (home state) to jurisdictions in which they travel according to the percent of fleet miles traveled and the fee schedule operative in each jurisdiction.

ADMINISTRATION: Department of State Revenue pursuant to the "one-stop shopping" provisions in IC 6-8.1-4-4.

REVENUE:	FY 2000	\$89,320,093
	FY 2001	\$76,728,718
	FY 2002	\$80,293,679
	FY 2003	\$82,395,149
	FY 2004	\$86,453,951

DISTRIBUTION: Motor Vehicle Highway Account

EMPLOYMENT AGENCY LICENSE FEE

IC 25-16-1-3

ACCT. NO. 1000-100900-41110

REVENUE BASE: Operators of employment agencies in Indiana.

RATE: \$150 annually

ADMINISTRATION: Department of State Revenue

REVENUE:	FY 2000	\$51,600
	FY 2001	\$54,450
	FY 2002	\$57,900
	FY 2003	\$49,650
	FY 2004	\$43,800

DISTRIBUTION: General Fund

MOTOR CARRIER FEES

IC 8-2.1

ACCT. NO. 2270-10900-421200

REVENUE BASE: A certificate or permit is required to transport passengers or property for compensation. Annual vehicle registration fees range between no charge and \$10 maximum depending upon the state in which the vehicle has a base plate.

Registration of interstate operating authority: \$25 for the first piece of authority registered. All additional registrations are \$10 each. Registration fees are waived if the vehicle is from one of the following states which has a reciprocity agreement with the state of Indiana: California, Iowa, Massachusetts, Minnesota, Missouri, Ohio, Oklahoma, South Dakota, and Texas.

All revenue collected under IC 8-2.1 is deposited in the Motor Carrier Regulation Fund. Any monies remaining in excess of \$500,000 of the amount appropriated is paid to the Motor Vehicle Highway Account. (IC 8-2.1-23)

RATE:

- \$50 - Emergency temporary application.
- \$50 - Temporary application.
- \$50 - Permanent application.
- \$50 - Reinstatement of common or contract intrastate authority.
- \$25 - Interstate commerce certificate of authority not requiring a hearing.
- \$25 - Name change.
- \$20 - Publication or republication fee when public hearing is required.
- \$50 - Petition to alter or change a common carrier certificate or contract carrier permit.
- \$50 - Public hearing for abandonment of service.
- \$15 - Permission to deviate from tariff publishing regulations.
- \$25 - Petition for rehearing of an application for a common carrier certificate.
- \$100 - Broker's License (IC 8-2.1-18-26).

ADMINISTRATION: Department of Revenue,
Special Tax Division

Sources of Revenue

REVENUE:	FY 2000	\$2,385,716
	FY 2001	\$2,514,219
	FY 2002	\$1,998,732
	FY 2003	\$2,240,838
	FY 2004	\$2,128,231

DISTRIBUTION: Motor Carrier Regulation Fund

SECRETARY OF THE STATE

ADMINISTRATION

IC 33-16-2-1; 25-11-1-3; ACCT. NO. 1000-100400-42100
9-30-2-8

RATE:

Motor Clubs--Any motor club which guarantees to pay fines and costs for traffic violations must file a bond and pay an annual fee of \$50 to the Secretary of State.

Notary Public Commissions--A \$5 fee is charged for each commission issued to a notary public. A \$5 fee is charged for each duplicate commission.

Collection Agencies--A \$100 license fee is collected for a collection agency. There is also a fee of \$30 for each branch. Licenses and application fees must be received biannually before December 15.

ADMINISTRATION: Secretary of State

REVENUE:	FY 2000	\$170,027
	FY 2001	\$183,752
	FY 2002	\$137,035
	FY 2003	\$107,239
	FY 2004	\$114,880

DISTRIBUTION: General Fund

CORPORATIONS

IC 15-7-1-29; 23-1-18-3; ACCT. NO. 1000-100400-41100
23-16-12-4; 23-17-29-3;
23-18-12-3

REVENUE BASE AND RATES:

Agricultural Cooperatives

To file articles of incorporation, issuing membership certificates, but no stock
To issue capital stock

Fee

\$5
\$5 for first \$5,000 +
\$.01 for each addl. \$100

An increase in capital stock follows the same scale as above.

Any other certificate \$5

Sources of Revenue

Filing biennial report	\$2
Filing designation of or change of resident agent for any association	\$1
For each certificate	\$1 (+ \$0.50 for Great Seal of State of Indiana)

Business Corporation Filing Fees

The Secretary of State shall collect the following fees when documents are delivered to the Secretary of State for filing:

<u>Document</u>	<u>Fee</u>
(1) Articles of incorporation	\$90
(2) Application for use of indistinguishable name	\$20
(3) Application for reserved name	\$20
(4) Application for renewal of reserved name	\$20
(5) Notice of transfer of reserved name	\$20
(6) Application for registered name (Foreign corporations only)	\$30
(7) Application for renewal of registered name	\$30
(8) Corporation's statement of change of registered agent or registered office or both	No fee
(9) Agent's statement of change of registered office for each affected corporation	No fee
(10) Agent's statement of resignation	No fee
(11) Amendment of articles of incorporation	\$30
(12) Restatement of articles of incorporation with amendments of articles	\$30
(13) Articles of merger or share exchange	\$90
(14) Articles of dissolution	\$30
(15) Articles of revocation of dissolution	\$30
(16) Certificate of administrative dissolution	No fee
(17) Application for reinstatement following administrative dissolution	\$30
(18) Certificate of reinstatement	No fee
(19) Certificate of judicial dissolution	No fee
(20) Application for certificate of authority (Foreign corporations)	\$90
(21) Application for amended certificate of authority	\$30
(22) Application for certificate of withdrawal	\$30
(23) Certificate of revocation of authority to transact business	No fee
(24) Biennial report, in writing or by fax	\$30
(25) Biennial report, by electronic medium	\$20
(26) Articles of correction	\$30
(27) Application for certificate of existence or authorization	\$15
(28) Any other document required or permitted to be filed by this article	\$30

Domestic and Foreign Business Trusts

Articles of incorporation have an original filing fee of \$20.

Limited Partnership and Limited Liability Company Filing Fees

The Secretary of State shall collect the following fees when the documents described in this section are delivered by a domestic

or foreign limited partnership or limited liability company to the Secretary of State for filing:

<u>Document</u>	<u>Fee</u>
(1) Application for reservation of name	\$20
(2) Application for use of indistinguishable name	\$20
(3) Application for renewal of reserved name	\$20
(4) Notice of transfer or cancellation of reservation	\$20
(5) Application of registered name	\$30
(6) Application for renewal of registered name	\$30
(7) Notice of change of registered agent's business address	No fee
(8) Statement of resignation of agent	No fee
(9) Certificate of limited partnership	\$90
(10) Certificate of amendment	\$30
(11) Certificate of cancellation	\$90
(12) Restated certificate of limited partnership or registration	\$30
(13) Restated certificate of limited partnership or registration with amendments	\$30
(14) Application of registration	\$90
(15) Certificate of change of application	\$30
(16) Certificate of cancellation of registration	\$30
(17) Statement of change of registered agent	No fee
(18) Application for certificate of existence or authorization	\$15
(19) Any other document required or permitted to be filed under this article, incl. an application for any other certificates or certification certificate (except for any such other certi- ficates that the Secretary of State may determine to issue without addl. fee in connection with particular filings)	\$30

Not-For-Profit Corporations Filing Fees

The Secretary of State shall collect the following fees when the documents described in this subsection are delivered to the Secretary of State for filing:

(1) Articles of Incorporation	\$30
(2) Application for use of indistinguishable name	\$20
(3) Application for reserved name	\$20
(4) Notice of transfer of reserved name	\$20
(5) Application for renewal of reservation	\$20
(6) Application for registered name	\$30
(7) Application for renewal of registered name	\$30
(8) Corporation's statement of change of registered agent or registered office or both	No fee
(9) Agent's statement of change of registered office for each affected corporation	No fee
(10) Agent's statement of resignation	No fee
(11) Amendment of articles of incorporation	\$30
(12) Restatement of articles of incorporation with amendments	\$30
(13) Articles of merger	\$30
(14) Articles of dissolution	\$30
(15) Articles of revocation of dissolution	\$30
(16) Certificate of administrative dissolution	No fee
(17) Application for reinstatement following administrative dissolution	\$30

Sources of Revenue

(18) Certificate of reinstatement	No fee
(19) Certificate of judicial dissolution	No fee
(20) Application for certificate of authority	\$30
(21) Application for amended certificate of authority	\$30
(22) Application for certificate of withdrawal	\$30
(23) Certificate of revocation of authority to transact business	No fee
(24) Annual report	\$10
(25) Annual report by electronic medium	\$5
(26) Certificate of existence	\$15
(27) Any other document required or permitted to be filed by this article	\$30

Trademark Registration

Any person adopting and using a trademark may register it for a ten-year period upon payment of \$10. There is also a \$10 fee for assignment of a trademark or renewal of a trademark.

The Secretary of State shall collect a fee of \$5 to \$10 each time process is served on the Secretary of State under this chapter. If the party to a proceeding causing service of process prevails in the proceeding, then that party is entitled to recover this fee as costs from the nonprevailing party.

The Secretary of State shall collect the following fees for copying and certifying the copy of any filed document relating to a domestic or foreign corporation:

- | | |
|--------------------------|------|
| (1) Per page for copying | \$1 |
| (2) For the certificate | \$15 |

ADMINISTRATION: Secretary of State

REVENUE:	FY 2000	\$4,663,201
	FY 2001	\$5,714,806
	FY 2002	\$5,562,462
	FY 2003	\$5,892,345
	FY 2004	\$5,298,286

DISTRIBUTION: General Fund

ELECTION DIVISION

IC 3-9-4

ACCT. NO. 6000-128600-42000

REVENUE BASE: The Election Commission is allowed to assess civil penalties for: (1) failure to file a report with the Commission in the manner required under IC 3-9-5; (2) failure to file a

statement of organization required under IC 3-9-1; and (3) additional violations listed under IC 3-9-4-16 and IC 3-9-4-18. The amount of the civil penalties assessed is determined by the Election Commission.

ADMINISTRATION: Election Division, Secretary of State

REVENUE:	FY 2000	\$19,830
	FY 2001	\$15,044
	FY 2002	\$6,106
	FY 2003	\$17,299
	FY 2004	\$5,041

DISTRIBUTION: Campaign Finance Enforcement Fund

SECURITIES

IC 23-2-2.5-43, 23-2-4-2 ACCT. NO. 1000-100440-41100
23-2-4-5, 23-2-1-6

REVENUE BASE:

Franchise Regulation - The fee for filing an application for registration of the sale of franchises is \$500. The annual renewal is \$250. There is a \$50 filing fee for a post-effective amendment.

Loan Broker

Application Fees	\$200
Renewal Fee	\$200
(All renewals are valid for 2 years)	

Retirement Home Registration

Retirement Home Registration Fee	\$250
Annual Disclosure Statement Fee	\$100
Renewal	\$100
Guaranty Association Fund Fee	\$100

Securities Regulation - There is a \$100 filing fee for exempt securities. There are registration fees for broker-dealers, agents, or investment advisors.

Sources of Revenue

RATE:	<u>Registration</u>	<u>Renewal</u>
Broker-dealers	\$200	\$100
Investment advisor	\$100	\$50
Agent	\$25	\$25
Duplicate license		\$5

There is a registration fee for securities equal to 1/20th of 1% of the maximum aggregate offering price with a minimum fee of \$250 and a maximum fee of \$1,000.

Notice filing fee for investment companies is \$500 if net assets of \$10 million or less, \$1,000 otherwise; and an annual report fee of \$250 plus 1/20 of 1% of net securities sold, with a maximum of \$2,000.

ADMINISTRATION: Securities Commissioner

REVENUE:	FY 2000	\$6,158,360
	FY 2001	\$6,757,807
	FY 2002	\$5,976,108
	FY 2003	\$5,603,432
	FY 2004	\$5,534,546

DISTRIBUTION: General Fund; Retirement Home
Guaranty Fund; Loan Broker Regulation Account

UNIFORM COMMERCIAL CODE

IC 26-1 ACCT. NO. 1000-100430-42150

REVENUE BASE: The Uniform Commercial Code Division charges fees for filing, indexing, and furnishing copies of information in its files. The fee is \$4 for a regular form. An additional 50¢ is charged for filing in the fixture file and copying pages. There is a \$1 fee both for showing whether a statement is on file and for filing and indexing financial statements.

ADMINISTRATION: Secretary of State

REVENUE:	FY 2000	\$409,277
	FY 2001	\$410,366
	FY 2002	\$489,706
	FY 2003	\$354,981
	FY 2004	\$286,638

DISTRIBUTION: General Fund

**SOLDIERS' AND SAILORS'
CHILDREN'S HOME**

**SOLDIERS' AND SAILORS'
CHILDREN'S HOME-SUPPORT**

IC 16-33-4-17

ACCT. NO. 3910-158000-422000

REVENUE BASE: Students' parents or guardians are billed for all or part of their cost of maintenance at the home. All revenues are dedicated to the Maintenance Fund and available for construction, renovation, and maintenance.

ADMINISTRATION: Soldiers' and Sailors' Children's Home

REVENUE:	FY 2000	\$95,359
	FY 2001	\$52,202
	FY 2002	\$77,944
	FY 2003	\$68,107
	FY 2004	\$94,644

DISTRIBUTION: Soldiers' and Sailors' Children's Home
Maintenance Fund

STATE POLICE

ACCIDENT REPORTS

IC 9-29-11-1

ACCT. NO. 3130-110000-42100

REVENUE BASE: A fee of \$3 is charged for copies of accident reports. Revenue is deposited in a special fund for any reasonable purpose related to accident prevention or the keeping of records.

ADMINISTRATION: State Police

REVENUE:	FY 2000	\$102,217
	FY 2001	\$107,931
	FY 2002	\$99,477
	FY 2003	\$89,153
	FY 2004	\$102,039

DISTRIBUTION: Accident Report Account

FIREARMS

IC 35-47-2-4; 35-47-2-15

ACCT. NO. 1000-101000-4100

REVENUE BASE: Issuance of a 4-year license to carry a pistol for hunting or target practice costs \$5. An unlimited 4-year license to carry a pistol costs \$15. A retail handgun dealer must obtain a 2-year license which costs \$20. About 75% of total revenue comes from unlimited license fees.

ADMINISTRATION: State Police

REVENUE:	FY 2000	\$1,089,599
	FY 2001	\$1,028,422
	FY 2002	\$1,363,973
	FY 2003	\$1,105,328
	FY 2004	\$1,024,988

DISTRIBUTION: General Fund

LIMITED CRIMINAL HISTORY

IC 5-2-5-7

ACCT. NO. 1000-101000-42810

REVENUE BASE: Requests for a limited criminal history by proper person are \$7 (with copy), \$3 (view only), and \$10 (review and challenge). There is also an interdepartmental billing of \$7 for most state agencies requesting a limited criminal history. The Department of Mental Health makes the largest percentage of interdepartmental requests.

ADMINISTRATION: State Police

REVENUE:	FY 2000	\$1,602,808
	FY 2001	\$1,752,502
	FY 2002	\$1,504,334
	FY 2003	\$1,574,923
	FY 2004	\$1,400,924

DISTRIBUTION: General Fund

DEPARTMENT OF TRANSPORTATION

SPECIAL VEHICLE PERMITS

IC 9-20-6

ACCT. NO. 4000-100900-41040

REVENUE BASE: The Department of Transportation can issue special permits to allow vehicles in excess of maximum size or weight limits to travel on Indiana highways.

RATE: Special permits issued to exceed the legal length, width, or height limit for vehicles.

- | | | |
|----|--|-------|
| 1. | All permits excluding numbers 2 and 3 | \$ 20 |
| 2. | Permits issued to exceed 95' in overall length, 148" overall width, or the height limit. | \$30 |
| 3. | 90-day permit | \$100 |

Special permits issued to exceed the legal weight limit.

- | | | |
|----|---------------------------|-------------|
| 1. | Trip permit | \$ 20 |
| 2. | Mileage fees | |
| | 80,000 lbs.-108,000 lbs. | \$0.35/mile |
| | 108,001 lbs.-150,000 lbs. | \$0.60/mile |
| | Over 150,000 lbs. | \$1.00/mile |
| 3. | 90-day permit | \$200 |

Special permits issued for a combination of the above would be the greater of the above two fees.

Other fees

- | | | |
|----|---------------------------|-------|
| 1. | Annual toll road gate fee | \$ 20 |
|----|---------------------------|-------|

Permit holders are responsible for any damage. Also included in the total are permits for mobile home transportation, driveway cuts, pole line permits, overhead permits, and billboard permits.

ADMINISTRATION: Department of Transportation

Sources of Revenue

REVENUE:	FY 2000	\$11,652,792
	FY 2001	\$11,444,765
	FY 2002	\$11,849,531
	FY 2003	\$11,041,106
	FY 2004	\$10,942,266

DISTRIBUTION: State Highway Fund

TREASURER OF THE STATE

INTEREST ON SURPLUS STATE FUNDS

IC 5-13-10-5

ACCT. NO. 1000-100480-42510,
42500, 42540

REVENUE BASE: The Board of Finance may, upon certification by the Treasurer, invest surplus funds of the state in certificates of deposit, passbook savings accounts and repurchase agreements of banks, trust companies, building and loan associations, and savings and loan associations. Deposits made in building and loan or savings and loan associations may not exceed the maximum amount insured by the Federal Savings and Loan Insurance Corporation. In addition to these investment instruments, the state can invest idle cash balances in U.S. government securities (bills, bonds, and notes issued by the federal government).

ADMINISTRATION: Treasurer of State

REVENUE:	FY 2000	\$181,257,430
	FY 2001	\$130,427,267
	FY 2002	\$61,496,953
	FY 2003	\$21,452,685
	FY 2004	\$21,343,304

DISTRIBUTION: General Fund

INDIANA UTILITY REGULATORY COMMISSION

PUBLIC UTILITY FEES

IC 8-1-6-1,4,8

ACCT. NO. 3200-120000

REVENUE BASE: Each public utility must pay up to .0015 of its gross intra-state operating revenues for the preceding calendar year. The actual percentage is based upon the budgets of the Indiana Utility Regulatory Commission (IURC) and the Office of the Utility Consumer Counselor and total intrastate utility revenues reported to the Commission. The fee is computed annually and paid quarterly. There is a penalty of 1% per month for any delinquent payment.

The fees collected are deposited in the Public Utility Fund to pay expenses of the Commission, the Utility Consumer Counselor, and to establish a \$250,000 contingency fund. If revenues exceed expenditures, resulting reversions are applied in determining the fee for the subsequent year.

ADMINISTRATION: Indiana Utility Regulatory Commission

REVENUE: Included in the revenue below are the fees municipal utilities are assessed on the basis of the costs incurred by the IURC during the course of an investigation or hearing.

FY 2000	\$8,053,986
FY 2001	\$8,565,656
FY 2002	\$9,523,680
FY 2003	\$10,940,000
FY 2004	\$10,594,088

DISTRIBUTION: Public Utility Fund

VETERANS' HOME

VETERANS' HOME-COMFORT & WELFARE FUND

IC 10-17-9-7, 9, 16

ACCT. NO. 1000-105700

REVENUE BASE: All money collected from residents is deposited in the Veterans' Home Comfort and Welfare Fund, which shall be used for the comfort and welfare of the members and in part to reimburse the General Fund in an amount to be specified by the General Assembly. All excess shall be placed in the Veterans' Home Building Fund.

Twenty percent of any money collected from the federal government shall be deposited in the Veterans' Home Building Fund and can be used for maintenance, remodeling, or repair of buildings. Eighty percent of collections shall be deposited in the state General Fund for reimbursement of operating expenses of the home.

ADMINISTRATION: Indiana Veterans' Home

REVENUE:	FY 2000	\$7,763,839
	FY 2001	\$9,723,068
	FY 2002	\$8,564,291
	FY 2003	\$9,211,056
	FY 2004	\$8,895,888

DISTRIBUTION: Veterans' Home Comfort & Welfare Fund; State General Fund; Veterans' Home Building Fund

WORKER'S COMPENSATION BOARD

INDEPENDENT CONTRACTOR FEE

IC 22-3-2-14.5

ACCT. NO. 2610-122000

REVENUE BASE: All individuals in the construction trade who meet the definition of an independent contractor.

RATE: \$20

ADMINISTRATION: Worker's Compensation Board, Department of State Revenue

REVENUE:	Worker's Compensation	Department. of State Revenue
FY 2000	\$46,379	\$0
FY 2001	\$46,230	\$0
FY 2002	\$92,615	\$30,665
FY 2003	\$94,210	\$32,005
FY 2004	\$105,290	\$36,490

DISTRIBUTION: The fee increased in FY 2002 from \$5 to \$20. The Department of State Revenue collects the fee and retains \$5. The \$5 fee is deposited in the Department of State Revenue Independent Contractor Information Account. The remaining \$15 is deposited in the Worker's Compensation Supplemental Administrative Account.

SECOND INJURY FUND

IC 22-3-3-13

ACCT. NO. 6000-190000

REVENUE BASE: Total amount of all worker's compensation paid to injured employees or their beneficiaries.

RATE: Annual assessment of up to 2.5% of the total amount of all worker's compensation paid to injured employees or their beneficiaries if balance in Second Injury Fund is less than \$500,000.

ADMINISTRATION: Worker's Compensation Board

Sources of Revenue

REVENUE:	<u>Assessments</u>	<u>Payouts</u>	<u>Fund Balance</u>
FY 2000*	\$2,857,196	\$2,276,550	\$1,320,097
FY 2001	\$2,015,558	\$2,278,406	\$1,057,249
FY 2002*	\$3,033,618	\$2,584,877	\$1,505,990
FY 2003	\$2,708,851	\$2,904,708	\$1,518,133
FY 2004	\$2,954,394	\$2,826,962	\$1,645,565

*Worker's Compensation Board did a second assessment in FY 1999. The assessment for FY 2000 was increased from 1% to 1.5%. The assessment for FY 2002 was increased from 1.5% to 2.5%.

DISTRIBUTION: Payments from the Fund are for the following purposes:

(a) If an employee had previously lost or lost the use of one hand, one arm, one foot, one leg, or one eye, and the employee subsequently loses or loses the use of the other hand, arm, foot, leg, or eye, the employer is only liable for the loss due to the second injury. However, in addition to the payment for the second injury, the employee also is paid the remainder of the compensation that would be due for the total permanent impairment. The additional payment is from the Second Injury Fund.

(b) The cost of repairs to or replacements for the artificial members, braces, or prosthodontics that result from a compensable injury and are due to medical necessity or normal wear and tear.

(c) Additional compensation to an employee who can prove continuing permanent total disability and who exhausts the maximum benefits allowed under statute.

SELF-INSURANCE FEE

IC 22-3-5-1

ACCT. NO. 2610-122000

REVENUE BASE: Any employer that wishes to be self-insured for worker's compensation.

RATE:	Initial application fee	\$500
	Annual renewal fee	\$250
	Late filing fee	\$250

ADMINISTRATION: Worker's Compensation Board

REVENUE:	FY 2000	\$45,500
	FY 2001	\$71,500
	FY 2002	\$49,750
	FY 2003	\$51,750
	FY 2004	\$56,250

DISTRIBUTION: Worker's Compensation Supplemental Administrative Fund

DEPARTMENT OF WORKFORCE DEVELOPMENT

SPECIAL EMPLOYMENT AND TRAINING SERVICES FUND

IC 22-4-25

ACCT. NO. 6750-151400

REVENUE BASE: This fund consists of money collected as interest and penalties on employers delinquent in unemployment taxes. Generally, the money in this fund shall be used by the Unemployment Insurance (UI) Board for the payment of refunds of interest on delinquent contributions and penalties improperly collected, and the costs of administration which are found not to be validly chargeable against federal grants or other funds received. Expenditures from this fund shall not be made until the UI Board finds that no other funds are available or can be properly used to finance such expenditures.

ADMINISTRATION: Dept. of Workforce Development

REVENUE:	FY 2000	\$4,686,017
	FY 2001	\$3,944,885
	FY 2002	\$4,675,894
	FY 2003	\$3,700,228
	FY 2004	\$5,181,234

DISTRIBUTION: Special Employment and Training Services Fund

UNEMPLOYMENT INSURANCE BENEFIT FUND

IC 22-4

ACCT. NO. 6720-151100

REVENUE BASE: The purpose of the unemployment compensation system is to provide a systematic accumulation of funds to provide benefits to the unemployed during periods of unemployment. Employers pay into the Unemployment Insurance Benefit Fund based upon statutorily determined rate schedules or, if qualified, may elect to make payments in lieu of contributions (i.e., required reimbursements by employers of benefits paid).

ADMINISTRATION: Dept. of Workforce Development,

Division of Employment and Training Services

REVENUE:

<u>Fiscal Year</u>	<u>Tax Revenue</u>	<u>Interest Earned</u>	<u>Benefit Payouts</u>	<u>Ending Balance*</u>
2000	\$300,347,379	\$99,815,700	\$271,052,475	\$1,580,983,137
2001*	\$250,282,720	\$102,477,004	\$458,993,289	\$1,471,935,840
2002*	\$245,203,864	\$115,595,859	\$702,618,608	\$1,276,912,901
2003*	\$332,679,503	\$74,224,126	\$724,753,529	\$956,304,499
2004*	\$439,039,009	\$50,911,727	\$741,140,402	\$692,432,188

*Fund Balance does not equal prior year Fund Balance plus Tax Revenue and Interest Earning minus Benefits because of refunds and returned checks.

DISTRIBUTION: Unemployed individuals.

COMMON SCHOOL FUND

IC 21-1-1 to IC 21-1-10

ACCT. NO. 6660-105200

Article 8 of the Constitution of Indiana specifies that income from the Common School Fund shall be inviolably appropriated to the support of common schools and to no other purpose.

The Common School Fund may be used to:

- ☐ assist local school corporations and school townships in financing school building construction and educational technology programs through school loans;
- ☐ make advances to school corporations and to school townships in order to aid in disaster loss; and
- ☐ make advances to school corporations and to school townships for certain anticipated transfer tuition costs.

Currently, revenue collections are deposited into the Common School Fund from the following sources: (a) various fines and forfeitures (IC 21-1-3-7); (b) balances exceeding \$500,000 from the Abandoned Property Fund (IC 32-9-1.5-34); (c) unclaimed funds (IC 32-9-8-4); and (d) escheated estates (IC 21-1-1-1).

Revenues (other than collection revenues) include but are not limited to loan repayments from school corporations and school townships as well as investments made from the Treasurer's Office.

Sources of Revenue

REVENUE:

	<u>2000</u>	<u>2001</u>	<u>2002</u>
Fines & Forfeitures	\$6,030,479	\$6,161,794	\$6,987,068
Abandoned Property	26,598,339	25,000,000	30,000,000
Unclaimed Funds	469,345	340,365	680,440
Escheated Estates	0	29,845	213,556
Total Revenue Coll.	<u>\$33,098,163</u>	<u>\$31,532,004</u>	<u>\$37,881,064</u>
Loan Repayment	89,981,167	18,331,874	73,270,584
Sale of Investment	<u>417,564,187</u>	<u>312,625,092</u>	<u>507,824,812</u>
Total Collections	<u>\$540,643,415</u>	<u>\$362,488,970</u>	<u>\$618,976,461</u>

	<u>2003</u>	<u>2004</u>
Fines & Forfeitures	\$6,740,475	\$7,061,656
Abandoned Property	25,000,000	0*
Unclaimed Funds	718,258	0*
Escheated Estates	<u>206,853</u>	<u>57,631</u>
Total Revenue Coll.	32,665,586	7,119,287
Loan Repayment	24,078,020	138,683,470
Sale of Investments	<u>514,341,133</u>	<u>879,975,688</u>
Total Collections	<u>\$571,084,739</u>	<u>\$1,025,778,445</u>

*The Abandoned Property revenue was transferred to the state General Fund for FY 2004. There were no unclaimed funds deposited for FY 2004,

Source: Auditor of State

Unobligated reserves, the total fund equity, and the year-end percentage:

<u>Fiscal Year</u>	<u>Unobligated Reserves</u>	<u>Total Fund Equity</u>	<u>Year-End Percentage</u>
2000	\$35,343,105	\$396,160,179	9.0%
2001	\$24,708,272	\$427,727,709	6.0%
2002	\$54,486,229	\$465,611,296	11.7%
2003	\$39,005,094	\$498,276,089	7.8%
2004	\$49,477,931	\$505,395,376	9.8%

Source: Treasurer of State

HIGHWAY ACCOUNTS

VEHICLE HIGHWAY ACCOUNTS

IC 8-14-1-3	Motor Vehicle Highway Account
IC 8-14-2	Highway, Road, & Street Fund

I. Method of Distribution

- A. All refunds come from the Motor Vehicle Highway (MVH) Account.
- B. Money in the Motor Vehicle Highway Account and the Highway, Road, & Street Fund is distributed monthly by the Auditor of State to the respective units of government.

II. Motor Vehicle Highway Account receives 75% of Gas Tax and 75% of Special Fuel Tax collections (less administrative expenses and the first \$25,000,000 collected from each tax), plus motor vehicle registration fees, and 45.5% of the Motor Carrier Surtax. Net amount in the account is distributed as follows:

- A. 15% to cities and towns--based on population of city compared to total city populations.
- B. 32% to counties with the following formula-5% equally to all counties, 65% on basis of actual county road miles to total county road miles, 30% based on motor vehicle registrations compared to total motor vehicle registrations statewide.

- C. 53% to the State Department of Transportation.

III. Highway, Road, and Street (HRS) Fund receives 25% of the Gas Tax, 25% of the Special Fuel Tax, increased fees under IC 9-1-1, and 25% of the alternative fuel use decal revenue.

- A. State Highway Fund--Department of Transportation receives 55% of the amount in the HRS fund plus all revenues from the Motor Carrier Fuel Tax, and 45.5% of the Motor Carrier Surtax.
- B. Local Road and Street Account -- receives 45% of the amount in the HRS Fund. This fund is distributed to each county based on county passenger car

registrations as compared to total passenger car registrations.

1. Suballocation

a) Counties with a population of more than 50,000

i) 60% based on population of unit to total population of the county.

ii) 40% on ratio of unit's street mileage to total road mileage in the county.

b) County population of 50,000 or less

i) 20% based on population of unit to total population of the county.

ii) 80% on ratio of unit's street mileage to total road mileage in the county.

IV. Special Distribution Account consists of \$25 million from Gas Taxes and the first \$25 million from Special Fuel Taxes. Forty percent is distributed to the INDOT; 30% to cities, towns, and counties based on local road and street formulas; and 30% to cities, towns, and counties based on the Motor Vehicle Highway formula.

V. Uses of Motor Vehicle Highway Distribution

A. Distribution to Counties

1. construction, reconstruction, and maintenance;
2. purchase, rental, and repair of highway equipment;
3. painting of bridges;
4. land acquisition;
5. construction of storage buildings; and
6. fuel oil and supplies.

B. Distribution to Cities & Towns

1. construction, reconstruction, and maintenance;
2. oiling, sprinkling, snow removal, weed and tree cutting, and cleaning of highways;
3. purchase or lease of highway construction equipment;

4. traffic signs and signals;
 5. safety zones and devices;
 6. traffic policing and safety (however, a unit may not spend more than 10% of the distribution for this purpose unless the population is less than 5,000, and then they can spend 15%); and
 7. painting of structures.
- C. Working Balance for Matching of Federal and Local Money for Highway Projects
1. Monies may be appropriated to the Department of Transportation for the purpose of maintaining a sufficient working balance in accounts established primarily to facilitate the matching of federal and local money for highway projects.

VI. Uses of Highway, Road, & Street Fund

- A. State Highway Fund
Funds must be appropriated.
- B. Local Road & Street Account
1. engineering and land acquisition;
 2. construction, maintenance, resurfacing, restoration, or rehabilitation;
 3. payment of principal and interest on bonds sold primarily to finance road, street, or thoroughfare projects; or
 4. any local costs required to undertake a recreational or reservoir road project.

**STATE OF INDIANA
DISTRIBUTION OF STATE HIGHWAY FUND*
JULY 1, 2003, TO JUNE 30, 2004**

Gross Receipts:

Motor Fuel Tax	\$320,391,703	
Special Fuel	148,396,683	
Motor Carrier Surtax & Highway User Fee	41,915,899	
Trip Permit Fee	57,383	
Vehicle License, Title & Driver's License Fees	130,357,834	
International Registration Plan Revenue	91,351,831	
Reinstatement Fees & Driver Court Fees	1,544,760	
Defensive Driver School	300,722	
MVH Fund's Share of Abandoned Vehicle Fund	245,254	
MVH Fund's Share of Odometer Fund	387,707	
BMV Misc. Receipts	50,894	
MVH Fund's Share of State Court Cost	3,613,595	
State Police Reimbursements	12,320,224	
State Police Misc. Receipts & MCSAP - Federal	4,795	
State Police Sale of Personal Property	3,287	
State Police Federal Receipts	235,860	
Traffic Safety - Federal	17,904,070	
Traffic Safety Miscellaneous Receipts	205,507	
Miscellaneous Receipts	63,296	
Total Gross Receipts		\$769,351,304

Less:	Gas Tax Refunds	584,442	
	Special Fuel Refunds	<u>42,733,991</u>	
Total Net Receipts			\$726,032,868
Fund Expenses:			
State Police			
	Administrative	117,674,771	
	Pension	7,084,184	
	Supplemental Pension	3,084,448	
	Benefits	<u>2,920,449</u>	
Gross State Police Expense		\$130,763,851	
Less:	General Fund Reimbursement	56,457,161	
	Motor Carrier Fund Reimbursement	5,529,305	
	Toll Road Reimbursement	<u>1,938,837</u>	
Net State Police Expense		\$66,838,547	
Other Fund Expense			
	Bureau of Motor Vehicles	44,579,944	
	Dept. of State Revenue - Motor Fuel Tax Div.	8,356,180	
	Traffic Safety	16,785,893	
	Traffic Safety Education	239,170	
	Highway Safety Plan	169,626	
	Audit Expense	<u>298,862</u>	
Total Other Fund Expenses		\$70,429,765	
Total Net Fund Expense			<u>\$137,268,313</u>

Amount Available for Distribution (net receipts less total net fund exp.): **\$558,764,556**

Adjustments to Amount Available for Distribution:

County Engineer Distributions per IC 8-17-5-8 & 11.1	(890,382)
LTAP Budget Per IC 8-14-1-3(6), IC 8-17-7-4, IC 8-23-2-5(7)	-0-
Local Assistance Expenses per IC 8-14-1-3(6), IC 8-23-2-5(6)	-0-
Covered Bridge Distributions per IC 8-14-1-10	(100,000)
Access Road Construction Per IC 8-23-5-7	-0-
Counties Share of 3 Cent Gas Tax Increase IC 6-6-1.1-801.5(c)	22,034,039
Cities & Towns Share of 3 Cent Gas Tax Increase IC 6-6-1.1-801.5(c)	10,328,507

Total Adjustments **\$31,372,164**

Net Distributions:

Indiana Department of Transportation	311,992,214
Counties	209,516,315
Cities and Towns	<u>98,628,190</u>

Total Net Amount Distributed **\$620,136,720**

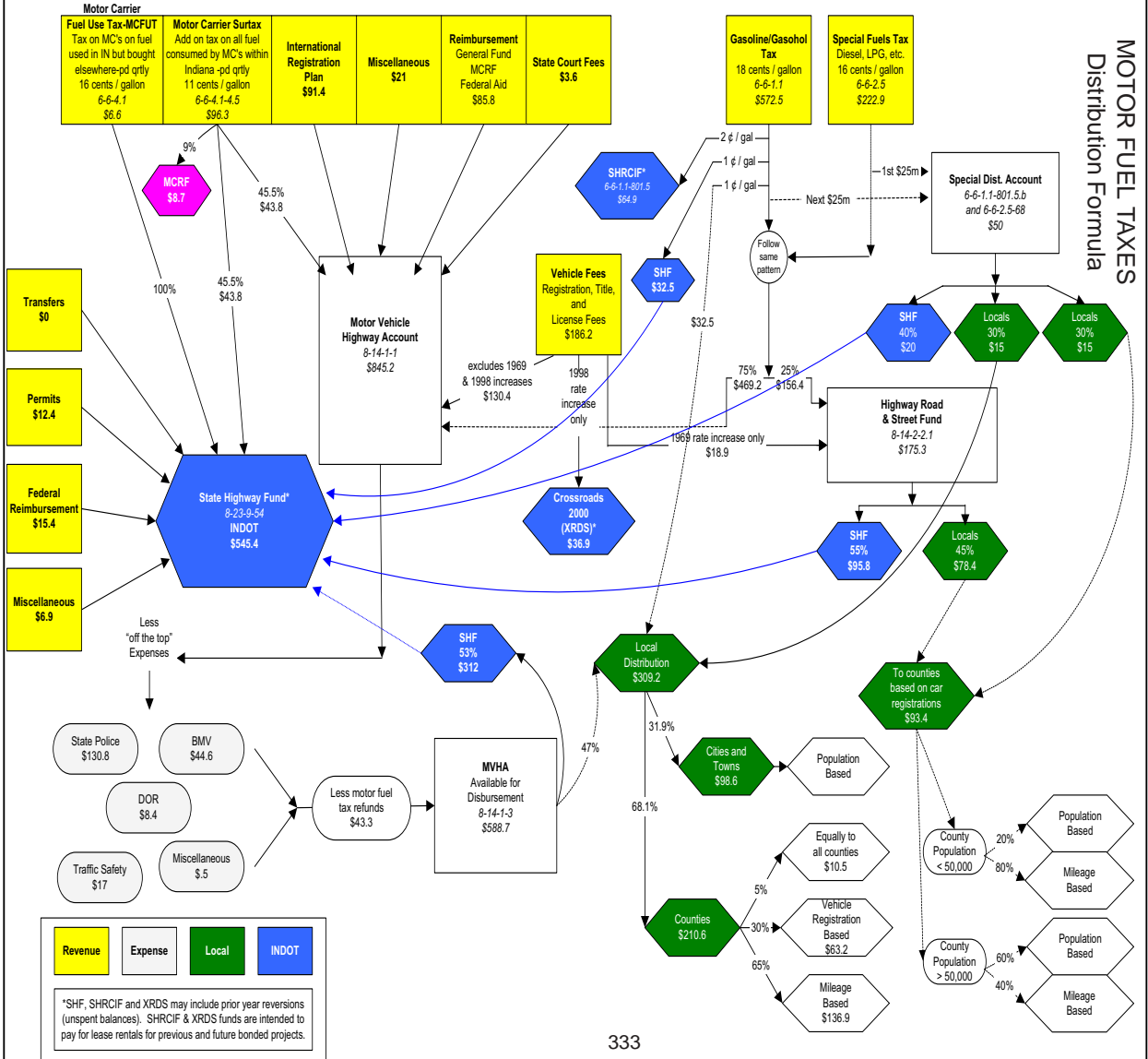
Proof: (Amount Available for Distribution Plus Adjustments) **\$620,136,720**

*Totals may not add due to rounding.

Indiana Transportation Funding

Effective January 1, 2003 (all \$ in Millions)

Actual Revenue FY 04



**SOURCES OF
PRIMARY HIGHWAY SYSTEM - SPECIAL ACCOUNT (STATE SHARE - 55%)**

Sources	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	Acct. #
Motor Fuel Taxes	\$56,404,951	\$60,287,590	\$58,483,163	\$57,063,678	\$59,009,299	6250-109400-404000
Special Fuel Tax	26625818	22179020	25017216	26,569,974	27,420,075	6250-109400-404200
License Fees	<u>10347335</u>	<u>10216773</u>	<u>155822</u>	<u>10,393,809</u>	<u>10,495,776</u>	6250-140100-412100
Total Uses	\$93,378,104	\$92,683,383	\$83,656,201	\$93,027,461	\$96,925,150	

**SOURCES OF
HIGHWAY, ROAD AND STREET FUND (LOCAL SHARE - 45%)**

Sources	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	Acct. #
Motor Fuel Taxes	\$46,161,150	\$49,338,623	\$47,861,833	\$46,703,929	\$48,299,731	6250-109400-404400
Special Fuel Tax	21784760	18146471	20,464,512	21,734,673	22,434,335	6250-109400-404300
License Fees	<u>8466001</u>	<u>8359177</u>	<u>8,309,309</u>	<u>8,504,025</u>	<u>8,587,452</u>	6250-130100-412100
Total Uses	\$76,411,911	\$75,844,271	76,635,654	\$76,942,627	\$79,321,518	

FISCAL YEAR 2005 BUDGET

BUDGET FOR FY 2005

Function	General Fund	Dedicated Fund	Federal Fund	Local Fund	Total
GENERAL GOVERNMENT					
Legislative	35,335,059				35,335,059
Judicial	105,185,635	10,748,003	374,961		116,308,599
Executive	18,844,074	4,505,657	2,597,655		25,947,386
Financial Management	85,426,897	9,399,549			94,826,446
Tax Administration	60,214,035	26,986,424			87,200,459
Administration	27,204,406	3,085,627			30,290,033
Other	2,016,228	45,000			2,061,228
Total Operating	334,226,334	54,770,260	2,972,616		391,969,210
Total Construction	55,110,694	2,900,000			58,010,694
Total General Government	389,337,028	57,670,260	2,972,616		449,979,904

BUDGET FOR FY 2005

Function	General Fund	Dedicated Fund	Federal Fund	Local Fund	Total
PUBLIC SAFETY					
Correction Administration	143,728,899	14,282,826	653,092		158,664,817
Dept. of Correction Ombudsman	150,000				150,000
Correctional Facilities	447,534,241	50,836,017			498,370,258
State Police	61,699,976	75,192,652	500,000		137,392,628
Adjutant General	11,099,337	958	4,207,454		15,307,749
Criminal Justice Institute	5,059,564	15,683,410	15,859,749		36,602,723
Department of Gaming Research	300,000				300,000
Law Enforcement Training	1,595,111	2,691,261			4,286,372
Coroner's Training Board		525,948			525,948
Regulatory and Licensing	26,295,177	188,875,340	12,047,946		227,218,463
Total Operating	697,462,305	348,088,412	33,268,241		1,078,818,958
Total Construction	56,901,919	22,286,581			79,188,500
Total Public Safety	754,364,224	370,374,993	33,268,241		1,158,007,458

BUDGET FOR FY 2005

Function	General Fund	Dedicated Fund	Federal Fund	Local Fund	Total
CONSERVATION & ENVIRONMENT					
Natural Resources	42,378,515	74,075,246	6,200,333		122,654,094
Other Natural Resources	2,333,809	37,548			2,371,357
Environmental Management	32,972,962	91,923,364	36,786,199		161,682,525
Other Environmental Management	306,445				306,445
Clean Manufacturing Technology Bd.	475,000				475,000
Total Operating	78,466,731	166,036,158	42,986,532		287,489,421
Total Construction	30,530,276	1,850,000			32,380,276
Total Conservation & Env.	108,997,007	167,886,158	42,986,532		319,869,697

BUDGET FOR FY 2005

Function	General Fund	Dedicated Fund	Federal Fund	Local Fund	Total
ECONOMIC DEVELOPMENT					
Agriculture	2,298,541	4,492,030			6,790,571
Dept. of Commerce Admin.	11,788,599	775,797	38,851,830		51,416,226
Economic Development Funds	22,792,370	1,500,000			24,292,370
Ecnomic Organizations	5,330,475	4,500,000			9,830,475
Community Service & Volunteerism	326,913		4,889,786		5,216,699
Workforce Development	3,805,060	125,000	1,043,360,781		1,047,290,841
Economic Devel Budget Agency					
21st Century Research & Tech. Fund		37,500,000			37,500,000
I-Light Fiber Optic System	5,000,000				5,000,000
Total Operating	51,341,958	48,892,827	1,087,102,397		1,187,337,182
Total Construction	21,242,287				21,242,287
Total Economic Development	72,584,245	48,892,827	1,087,102,397		1,208,579,469

BUDGET FOR FY 2005

Function	General Fund	Dedicated Fund	Federal Fund	Local Fund	Total
TRANSPORTATION					
Dept. of Transportation Admin.		748,801			748,801
Intermodal Operations	465,000	45,406,542	10,204,373	450,000	56,525,915
Highway Operations		804,723,197	479,600,000		1,284,323,197
Local Distributions		409,309,052	160,000,000		569,309,052
Total Operating	465,000	1,260,187,592	649,804,373	450,000	1,910,906,965
Total Construction	1,600,000				1,600,000
Total Transportation	2,065,000	1,260,187,592	649,804,373	450,000	1,912,506,965

BUDGET FOR FY 2005

Function	General Fund	Dedicated Fund	Federal Fund	Local Fund	Total
HEALTH, FAMILY & SOCIAL SERVICES & VETERANS' AFFAIRS					
Mental Health	242,046,231	30,970,774	77,415,377		350,432,382
Public Health	68,814,715	66,025,320	175,292,837	6,851,848	316,984,720
Family Social Service Admin.	14,938,129		5,919,440		20,857,569
Medicaid	1,266,419,812	83,091,000	2,841,706,290		4,191,217,102
Family and Children Services	229,046,215	3,729,400	744,236,781	12,600,000	989,612,396
Aging & Rehabilitative Svcs.	211,921,829	36,947,925	158,030,084	51,171	406,951,009
Other Health-State Budget Agency					
Indiana Prescription Drug Program		8,000,000			8,000,000
Tobacco Use Prev. & Cessation Bd		10,800,000			10,800,000
Indiana Advocacy Services			2,151,319		2,151,319
Gov. Council for Devel. Disabilities			1,603,122		1,603,122
Veterans Affairs	947,257				947,257
Total Operating	2,034,134,188	239,564,419	4,006,355,250	19,503,019	6,299,556,876
Total Construction	13,742,127	2,763,666			16,505,793
Total Health, FSS & Veterans' Affairs	2,047,876,315	242,328,085	4,006,355,250	19,503,019	6,316,062,669

BUDGET FOR FY 2005

Function	General Fund	Dedicated Fund	Federal Fund	Local Fund	Total
HIGHER EDUCATION					
Indiana University	525,006,116	1,695,069	981,827		527,683,012
Purdue University	358,807,247	4,442,119	69,215		363,318,581
Indiana State University	85,478,944				85,478,944
Univ. of Southern Indiana	40,150,378	1,013,109			41,163,487
Ball State University	137,165,016	995,884			138,160,900
Vincennes University	38,600,577				38,600,577
IVTC	138,794,915				138,794,915
IN Higher Ed Telecomm System	6,661,610				6,661,610
Medical Education Board	2,249,792				2,249,792
Comm. for Higher Education	2,344,627	70,000	788,144		3,202,771
Budget Agency	3,170,691	283,394			3,454,085
A.D.D.L. Lease Payments (DOA)	1,044,934				1,044,934
Student Assistance Comm.	<u>188,243,090</u>	<u>211,500</u>	<u>1,863,066</u>		<u>190,317,656</u>
Total Operating	1,527,717,937	8,711,075	3,702,252		1,540,131,264
Total Construction	<u>15,298,218</u>				<u>15,298,218</u>
Total Higher Education	1,543,016,155	8,711,075	3,702,252		1,555,429,482

BUDGET FOR FY 2005

Function	General Fund	Dedicated Fund	Federal Fund	Local Fund	Total
EDUCATION K-12					
Elementary/Secondary Educ.	2,666,856,578	1,639,716,592	628,605,751	34,475,805	4,969,654,726
Other Education	11,668,403	2,748,680	3,877,577		18,294,660
Total Education	2,678,524,981	1,642,465,272	632,483,328	34,475,805	4,987,949,386
Total Education (K-12+ Higher Ed.)	4,221,541,136	1,651,176,347	636,185,580	34,475,805	6,543,378,868
MISCELLANEOUS					
Distributions	41,111,892	2,652,876,420		403,800	2,694,392,112
Total Miscellaneous	41,111,892	2,652,876,420		403,800	2,694,392,112
STATE TOTALS					
Total Operating	7,443,451,326	6,421,592,435	6,458,774,989	54,832,624	20,378,651,374
Total Construction	194,425,521	29,800,247			224,225,768
GRAND TOTAL	7,637,876,847	6,451,392,682	6,458,774,989	54,832,624	20,602,877,142

FUND STATEMENTS

**GENERAL FUND and PROPERTY TAX RELIEF FUND
COMBINED STATEMENT OF
ACTUAL UNAPPROPRIATED RESERVE
(Millions of Dollars)**

FY 2004**Resources:**

Working Balance at 7/1/03	136.6
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Current Year Resources:

Forecast Revenue	10,619.9
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DSH	64.2
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Enrolled Acts - 2003	--
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Enrolled Acts - 2004	--
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Other Revenue Sources or Transfers in

Jobs & Growth Tax Relief

Reconciliation Act of 2003	103.4
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Jobs & Growth Tax Relief

Reconciliation Act of 2003 - Medicaid	130.9
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Transfer from Dedicated Funds	130.2
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Transfer From (To) Tuition Reserve	14.5
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Transfer From (To) Rainy Day Fund	44.3
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Total Current Year Resources	\$11,107.4
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<u>Total Resources:</u>	<u>11,244.0</u>
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Uses: Appropriations, Expenditures, and Reversions:**Appropriations:**

Budgeted Appropriations	\$ 11,280.8
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Adjustments to Appropriations ¹	47.5
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Medicaid Shortfall	—
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Total Appropriations	\$11,328.3
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Other Expenditures and Transfers:

Enrolled Acts - 2004	--
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Tuition Support Adjustments	(7.1)
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PTRC and Homestead Credit Adjustments	(18.4)
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Judgments and Settlements ²	5.4
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Total Appropriations and Expenditures:	\$11,308.2
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Payment Delays

Higher Education Allotment	(2.2)
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Tuition Support Distribution	(0.6)
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	Appropriations
Reversions:	(63.4)
<u>Total Net Uses:</u>	<u>\$11,241.9</u>
Auditor's Adjustment	1.9
General Fund Reserve Balance at 6/30/04	<u>0.2</u>
<u>Reserved Balances:</u>	
Tuition Reserve	290.5
Rainy Day Fund ³	<u>242.2</u>
Total Combined Balances	<u><u>\$532.8</u></u>
Payment Delay Liability	(713.3)
Combined Balance as a Percent of Operating Revenue	5.0%

*Totals may not add due to rounding.

**STATEMENT OF UNAPPROPRIATED RESERVE
STATE GENERAL FUND
FY 2004
(Millions of Dollars)**

	<u>FY 2004</u>
Resources:	
Working Balance at 7/1/03	136.6
Current Year Resources:	
Forecast Revenue	\$7,080.4
DSH	64.2
Enrolled Acts - 2003	--
Enrolled Acts - 2004	--
Other Revenue Sources or Transfers in:	
Jobs & Growth Tax Relief	
Reconciliation Act of 2003	103.4
Jobs & Growth Tax Relief	
Reconciliation Act of 2003 - Medicaid	130.9
Transfer from Dedicated Fund Balances	130.2
Transfer from (to) Tuition Reserve	14.5
Transfer from (to) Rainy Day Fund	<u>44.3</u>
Total Current Year Resources	\$7,567.9
Total Resources:	<u>\$7,704.5</u>
Uses: Appropriations, Expenditures, and Reversions:	
Appropriations	
Budgeted Appropriations:	7,562.1
Adjustments to Appropriations ¹	47.5
Medicaid Shortfall	<u>—</u>
Total Appropriations	7,609.6
Other Expenditures and Transfers:	
Enrolled Acts - 2004	--
Property Tax Replacement Fund Transfer	153.4
Judgments and Settlements	<u>5.4</u>
Total Appropriations and Expenditures:	\$7,768.5
Payment Delays	
Higher Education Allotment	(2.2)
Tuition Support Distribution	(0.3)

	Appropriations
Reversions:	(63.4)
Total Net Uses:	<u>\$7,702.4</u>
Auditor's Adjustment	1.9
Working Balance at 6/30/04	<u><u>\$0.2</u></u>

Totals may not add due to rounding.

Footnotes

¹Adjustments to appropriations by augmentation, transfer, and open-ended appropriations and other reconciling adjustments made as part of the closing process are shown in total.

²Represents Tort Claims and Settlements and the Budget Agency's best estimate -- at this time -- of the cost to the General Fund for expenditures that will be incurred by the State.

³Includes loans of \$27,640,402 to City of Beech Grove, Beech Grove Schools, City of East Chicago, City of East Chicago Sanitation District, East Chicago Schools, East Chicago Libraries., Duneland Schools, Town of Burns Harbor, and Porter County.

**SOURCES AND USES
PROPERTY TAX REPLACEMENT FUND
(Millions)**

<u>SOURCES</u>	<u>FY 2004</u>
Revenue	
Total Forecast Revenue	\$3,539.5
Transfers	
Transfer from Rainy Day Fund	--
General Fund Transfer	<u>153.4</u>
Total Transfers	153.4
TOTAL SOURCES	3,692.9
<u>USES</u>	
Tuition Support Appropriation	1,603.4
Tuition Support Adjustments	(7.1)
Tuition Support Payment Delay	(0.3)
Property Tax Replacement Distribution	
PTRC and Homestead Credit	2,081.2
Enrolled Acts - 2004	--
PTRC and Homestead Credit Adjustments	(18.4)
Gaming Admission Tax Hold Harmless Dist.	<u>34.0</u>
TOTAL USES	<u>\$3,692.9</u>
Ending Balance at June 30	--

(Totals may not add due to rounding.)

**COUNTER-CYCLICAL REVENUE
AND
ECONOMIC STABILIZATION FUND BALANCE
IC 4-10-18
Fiscal Year 2004
(Millions of Dollars)**

	<u>FY 2004</u>
<u>Resources:</u>	
Fund Balance 7/1/03	\$ 278.5
Interest Earned FY 2004 ¹	8.0
Transfer from GF Revenue Formula	<u>--</u>
Total Resources:	<u><u>286.5</u></u>
<u>Uses:</u>	
Transfer to GF - Budget Stabilization	44.3
Transfer Excess Balance to PTRF ²	<u>--</u>
Preliminary Fund Balance at June 30	242.2
Transfer to GF - Maintain Level Fund Balance	<u>--</u>
Fund Balance at June 30 ³	242.2
Total Uses:	<u><u>286.5</u></u>
Maximum Fund Balance ⁴	\$ 500.1

(Totals may not add due to rounding.)

¹Earned interest is interest reported by the State Treasurer for the fiscal year on investments and includes the payment of interest on loans made from the fund.

²Transfers made pursuant to IC 4-10-18-33.

³Includes loans of \$27,640,402 to City of Beech Grove, Beech Grove Schools, City of East Chicago, City of East Chicago Sanitation District, East Chicago Schools, East Chicago Libraries, Duneland Schools, Town of Burns Harbor, and Porter County..

⁴ The maximum allowable fund balance equals 7% of fiscal year General Fund (excluding PTRF) revenues.

LOTTERY AND GAMING SURPLUS ACCOUNT
BUILD INDIANA FUND*
Fiscal Year 2004
(Millions)

Resources:

Fund balance at 7/1/03	(\$ 0.9)
Lottery Surplus Account*	138.5
Riverboat Wagering Tax	106.5
Pari-mutuel Tax	1.9
Charity Gaming Surplus	3.0
Interest	<u>0.0</u>

Total Resources:	<u><u>\$249.1</u></u>
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Distributions:

Motor Vehicle Excise Tax Replacement Acct.	\$236.2
Technology/Other	6.6

Total Uses	<u><u>\$ 242.8</u></u>
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Balance at 6/30/04	<u><u>\$ 6.3</u></u>
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NOTE: Resources do not sum exactly to Total Resources due to rounding.

*Lottery surplus net of \$30M distribution to the Teachers' Retirement Fund and \$30M distribution to the Pension Relief Fund.